

**DEVELOPMENT OF ACCOUNTING JENGA AS A LEARNING MEDIA  
TO IMPROVE STUDENTS MOTIVATION IN CLASS XI IPS 1  
SMA NEGERI 1 PRAMBANAN KLATEN  
ACADEMIC YEAR 2016/2017**

**UNDERGRADUATE THESIS**

This undergraduate thesis is submitted in partial fulfillment of the requirement  
to obtain the degree of Bachelor of Education in Faculty of Economics  
Yogyakarta State University



**By:  
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**ACCOUNTING EDUCATION DEPARTMENT  
FACULTY OF ECONOMICS  
YOGYAKARTA STATE UNIVERSITY  
2017**

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## VALIDATION

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**DEVELOPMENT OF ACCOUNTING JENGA AS A LEARNING MEDIA  
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SMA NEGERI 1 PRAMBANAN KLATEN  
ACADEMIC YEAR 2016/2017**

By:

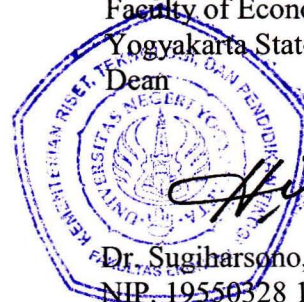
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## DECLARATION OF AUTHENTICITY

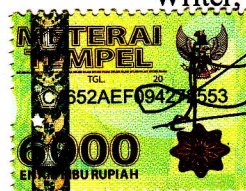
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Hereby I declared that this undergraduate thesis is my own original work. According to my knowledge, there is no work or opinion written or published by others, except as reference or citation by following the prevalent procedure of scientific writing.

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## **MOTTO**

By your patience possess your souls.

**(Luke 21: 19)**

Real joy comes not from ease or riches or from the praise of men,  
but from doing something worthwhile.

**(W.T. Grenfell)**

Work hard in silence. Let your success be your noise.

**(Frank Ocean)**

It is better to burn out than to fade away.

**(Kurt Cobain)**

Things will get easier, people's mind will change,  
and you should be alive to see it.

**(Ellen DeGeneres)**

*Hello, Universe.*

*Indonesia begitu kecil di mata jagad raya, apalagi masalahmu.*

**(Wibiyanda)**

## **DEDICATIONS**

I wholeheartedly dedicated this to:

**My Glorious God,**

for His guidance since the beginning I write this undergraduate thesis until  
finally I can finish it.

**My family,**

for their beautiful prayer.

**My friends in Excellent Class of Accounting Education 2013,**

for the wonderful friendship.

**Paschalis Wibiyananda Raditya,** where ever you are  
for always making me smile and bringing happiness in my life.

**DEVELOPMENT OF ACCOUNTING JENGA AS A LEARNING MEDIA  
TO IMPROVE STUDENTS MOTIVATION IN CLASS XI IPS 1  
SMA NEGERI 1 PRAMBANAN KLATEN  
ACADEMIC YEAR 2016/2017**

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**ABSTRACT**

This research aimed at: (1) developing Accounting Jenga as a learning media in Accounting Equation material for students in class XI IPS 1 SMA Negeri 1 Prambanan Klaten, (2) measure the feasibility of Accounting Jenga based on the assessment of material expert, media expert, subject practitioner, students' responses, and (3) measure students' motivation improvement.

This research was Research and Development (R&D) adapting the ADDIE model by Dick and Carry. Accounting Jenga was validated by material expert, media expert, and subject practitioner. The product implemented to 7 students class XI IPS 3 in small group tryout and 29 students class XI IPS 2 in field tryout. Students' motivation measurement was done to 32 students class XI IPS 1. Data were collected through questionnaires distribution and were analysed using qualitative quantitative method.

The results were: (1) the five stages in developing Accounting Jenga, i.e.: Analysis, Design, Development, Implementation, and Evaluation, (2) average score obtained from Material Expert was 4.83 classified as Strongly Feasible, (2) average score obtained from Media Expert was 4.27 classified as Strongly Feasible, and (3) average score obtained from Subject Practitioner was 4.93 classified as Strongly Feasible. Based on students' responses, average score obtained in small group tryout was 4.51 classified as Strongly Feasible and average score obtained in field tryout was 4.26 classified as Strongly Feasible. Students' motivation improved 6.62% from 73.02% to 79.32%. Paired sample t test result shows that  $t_{\text{value}}$  is 5,287 with sig. 0.000. It means that the improvement is significant. Therefore, it can be concluded that the development of Accounting Jenga can improve students' learning motivation.

**Keywords:** Accounting Jenga, Learning Media, ADDIE, Learning Motivation, Accounting Equation Material.

**PENGEMBANGAN JENGA AKUNTANSI SEBAGAI MEDIA  
PEMBELAJARAN UNTUK MENINGKATKAN MOTIVASI SISWA  
KELAS XI IPS 1 SMA NEGERI 1 PRAMBANAN KLATEN  
TAHUN AJARAN 2016/2017**

*Oleh:*

Theresia Lindha Widya Sari  
13803241092

**ABSTRAK**

*Penelitian ini bertujuan untuk: (1) mengembangkan Jenga Akuntansi sebagai media pembelajaran pada materi Persamaan Dasar Akuntansi untuk siswa kelas XI IPS 1 SMA Negeri 1 Prambanan Klaten, (2) mengukur tingkat kelayakan Jenga Akuntansi berdasarkan penilaian dari ahli materi, ahli media, praktisi pembelajaran, respon siswa, dan (3) mengukur peningkatan motivasi belajar siswa kelas XI IPS 1 setelah menggunakan Jenga Akuntansi.*

*Penelitian ini merupakan model penelitian dan pengembangan (Research and Development) yang mengadaptasi model ADDIE oleh Dick and Carry. Jenga Akuntansi dinilai kelayakannya oleh ahli materi, ahli media, dan praktisi pembelajaran. Produk diimplementasikan pada 7 siswa kelas XI IPS 3 dalam uji coba kelompok kecil dan 29 siswa kelas XI IPS 2 pada uji coba lapangan. Pengukuran motivasi siswa dilakukan pada 32 siswa kelas XI IPS 1. Teknik pengumpulan data menggunakan kuesioner. Data yang diperoleh dianalisis secara deskriptif kualitatif dan kuantitatif.*

*Hasil penelitian menunjukkan: (1) lima tahap pengembangan Jenga Akuntansi adalah Analysis, Design, Development, Implementation, dan Evaluation, (2) skor rata-rata dari Ahli Materi adalah 4,83 tergolong Sangat Layak, (2) skor rata-rata dari Ahli Media adalah 4,27 tergolong Sangat Layak, dan (3) skor rata-rata dari Praktisi Pembelajaran adalah 4,93 tergolong Sangat Layak. Berdasarkan respon siswa, skor rata-rata pada uji coba kelompok kecil adalah 4,51 tergolong Sangat Layak dan pada uji coba lapangan adalah 4,26, tergolong Sangat Layak. Motivasi belajar siswa meningkat 6,62% dari 73,02% menjadi 79,32%. Pada uji t berpasangan diperoleh  $t_{hitung}$  sebesar 5,287 dengan sig. 0,000 yang menunjukkan bahwa peningkatan tersebut signifikan. Sehingga dapat disimpulkan bahwa pengembangan Jenga Akuntansi dapat meningkatkan motivasi belajar siswa.*

**Kata Kunci:** *Jenga Akuntansi, Media Pembelajaran, ADDIE, Motivasi Belajar, Persamaan Dasar Akuntansi.*



## FOREWORD

I would like to express my greatest gratitude to Glorious God. All praise to God who has blessed me with so many wonderful things in my life and His guidance from the very first time I wrote this undergraduate thesis. I realise that it would have been not possible without support of many people. Therefore, I would like to kindly thank to all of the following people:

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2. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics Yogyakarta State University.
3. Rr. Indah Mustikawati, M..Si., Ak., Head of Accounting Education Department.
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The writer understand that this undergraduate thesis still far from the perfection. Therefore, any criticism, advices, and suggestions are allowed to make this undergraduate thesis will be better. Hopefully, this undergraduate thesis will be useful for many parties.

Yogyakarta, January 4<sup>th</sup>, 2017

Writer,

A handwritten signature in black ink, appearing to be 'Theresia Lindha Widya Sari', written over a horizontal line.

Theresia Lindha Widya Sari

## TABLE OF CONTENTS

COVER .....	i
APPROVAL SHEET .....	ii
VALIDATION SHEET .....	iii
DECLARATION OF AUTHENTICITY .....	iv
MOTTOS .....	v
DEDICATIONS .....	vi
ABSTRACT .....	vii
ABSTRAK .....	viii
FOREWORD .....	ix
TABLE OF CONTENTS .....	xi
LIST OF TABLES .....	xiii
LIST OF IMAGES .....	xiv
LIST OF APPENDIXES .....	xv
 <b>CHAPTER I: INTRODUCTION</b> .....	 1
A. Problem Background .....	1
B. Problem Identification .....	6
C. Problem Limitation .....	6
D. Problem Formulation .....	7
E. Research Objectives .....	7
F. Product Specifications .....	7
G. Research Benefits .....	8
H. Development Assumptions .....	9
I. Development Limitations .....	9
 <b>CHAPTER II: LITERATURE REVIEW</b> .....	 10
A. Theoretical Review .....	10
1. Learning Motivation .....	10
a. Definition of Motivation .....	10
b. Various of Motivation .....	11
c. Role of Learning Motivation .....	14
d. Functions of Learning Motivation .....	15
e. Indicators of Learning Motivation .....	15
f. Affected Factors of Learning Motivation .....	17
2. Learning Media .....	19
a. Definition of Learning Media .....	19
b. Characteristics of Learning Media .....	20
c. Function of Learning Media .....	21
d. Objectives of Using Learning Media .....	22
e. Benefits of Using Learning Media .....	23
f. Classifications of Learning Media .....	25
3. Accounting Jenga Game as a Learning Media .....	26
a. Game .....	26
b. Accounting Jenga .....	28

c. Strength of Accounting Jenga as a Learning Media ....	29
d. Developing Accounting Jenga as a Learning Media ...	31
e. Feasibility of Accounting Jenga as a Learning Media .	35
B. Relevant Researches .....	36
C. Research Framework .....	38
D. Research Questions .....	40
<b>CHAPTER III: RESEARCH METHODS .....</b>	<b>41</b>
A. Types of Research .....	41
B. Design of Research .....	41
C. Subject and Object Research .....	48
D. Place and Time Research .....	49
E. Data Types .....	49
F. Variable Operational Definition .....	49
G. Data Collection Techniques .....	51
H. Research Instruments .....	51
I. Validity Test Instrument .....	56
J. Data Analysis Techniques .....	58
<b>CHAPTER IV: RESEARCH RESULT AND DISCUSSION .....</b>	<b>63</b>
A. Research Description .....	63
1. Research Subject Description .....	63
2. Research Time and Place Description .....	63
B. Research Result .....	65
1. Analysis Stage .....	65
2. Design Stage .....	68
3. Development Stage .....	75
4. Implementation Stage .....	89
5. Evaluation Stage .....	100
C. Discussion .....	105
1. Development of Accounting Jenga in Accounting Equation Material .....	105
2. Feasibility of Accounting Jenga in Accounting Equation Material .....	110
3. Students' Response about Accounting Jenga in Accounting Equation Material .....	113
4. Improvement of Students' Learning Motivation .....	117
D. Strength and Weakness of the Media .....	121
E. Limitations of the Study .....	124
<b>CHAPTER V: CONCLUSIONS AND SUGGESTIONS .....</b>	<b>125</b>
A. Conclusions .....	125
B. Suggestions .....	127
<b>REFERENCES .....</b>	<b>128</b>
<b>APPENDIXES .....</b>	<b>132</b>

## LIST OF TABLES

Table	Page
1. Summary of Activities in ADDIE Model .....	47
2. Grating Instrument for Material Expert .....	52
3. Grating Instrument for Media Expert .....	53
4. Grating Instrument for Subject Practitioner .....	54
5. Grating Instrument of Students' Response .....	55
6. Grating Instrument of Students' Learning Motivation .....	55
7. Validity Result Intepretation of Learning Motivation Questionnaire ...	57
8. Validity Analysis Result of Learning Motivation Questionnaire .....	57
9. Scoring Rules of Validation Questionnaire .....	59
10. Score Conversion to Five-Scale .....	60
11. Score Criteria to Students' Learning Motivation .....	61
12. List of Research Subject .....	63
13. Schedule of Conducting Research and Development .....	64
14. Result of Analysis Stage .....	67
15. Comparison between Jenga Game in General and Accounting Jenga...	68
16. Specifications of the Printing Process .....	75
17. Recapitulation of Validation Result by Material Expert .....	76
18. Recapitulation of Validation Result by Media Expert .....	77
19. Recapitulation of Validation Result by Subject Practitioner .....	78
20. Comparison of the Validation Result by Experts .....	79
21. Duration of the Game and Points Obtained in Small Group Tryout ....	90
22. Recapitulation of Students' Response in Small Group Tryout .....	91
23. Duration of the Game and Points Obtained in Field Tryout .....	93
24. Recapitulation of Students' Response in Field Tryout .....	94
25. Specifications of Accounting Jenga Final Product .....	100
26. Recapitulation of Students' Learning Motivation .....	102
27. Total Motivation Score Before and After Using Accounting Jenga .....	104
28. Data Processing Result of t test .....	104
29. Comparison of Students' Response .....	116
30. Duration of the Game and Points Obtained in Measuring Students' Motivation .....	118

## LIST OF IMAGES

Image	Page
1. Jenga Game .....	28
2. Paradigm Research Development of Accounting Jenga .....	39
3. Asset, Liabilities, Equity Before and After Revision .....	80
4. Asset Classification Before and After Revision .....	81
5. Question on Question Card Level 2 Before and After Revision .....	82
6. Question on Question Card Level 3 Before and After Revision .....	82
7. Question on Bonus Card Level 3 Before and After Revision .....	83
8. Backside of Material Card Before and After Revision .....	84
9. Backside of Bonus Card Before and After Revision .....	84
10. Backside of Answer of Bonus Card Before and After Revision .....	84
11. Backside of Question Card Before and After Revision .....	85
12. Backside of Answer of Question Card Before and After Revision .....	85
13. Backside of Opportunity Card Before and After Revision .....	85
14. Backside of Blue Challenge Card Before and After Revision .....	86
15. Backside of Black Challenge Card Before and After Revision .....	86
16. Backside of Point Card Before and After Revision .....	86
17. Logo of Accounting Jenga Before and After Revision .....	87
18. Box of Accounting Jenga Before Revision .....	87
19. Box of Accounting Jenga After Revision .....	88
20. Example of Current Asset Before and After Revision .....	89
21. Opportunity Card Level 2 Number 2 Before and After Revision .....	97
22. Opportunity Card Level 2 Number 4 Before and After Revision .....	97
23. Opportunity Card Level 2 Number 6 Before and After Revision .....	97
24. Opportunity Card Level 2 Number 8 Before and After Revision .....	98
25. Opportunity Card Level 2 Number 10 Before and After Revision .....	98
26. Game Instruction Before and After Revision .....	99
27. Time Duration Before and After Revision .....	119



## LIST OF APPENDIXES

Appendix	Page
1. Final Product .....	132
a. Syllabus .....	133
b. Learning Material .....	136
c. List of Question and Answer Key .....	142
d. Game Instruction .....	157
e. Final Product .....	159
2. Research Instrument .....	215
a. Instrument of Validation Questionnaire for Material Expert .....	216
b. Instrument of Validation Questionnaire for Media Expert .....	219
c. Instrument of Validation Questionnaire for Accounting Teacher.....	222
d. Instrument of Students' Response Questionnaire for Small Group Tryout .....	226
e. Instrument of Students' Response Questionnaire for Field Tryout...	229
f. Instrument of Students' Learning Motivation Before Validation.....	232
g. Validation Result of Students' Learning Motivation Questionnaire..	234
h. Instrument of Students' Learning Motivation After Validation .....	235
3. Validation from Material Expert .....	237
a. Validation Questionnaire from Material Expert .....	238
b. Recapitulation of Validation Result by Material Expert .....	241
c. Testimonial Validation from Material Expert .....	243
4. Validation from Media Expert .....	244
a. Validation Questionnaire from Media Expert .....	245
b. Recapitulation of Validation Result by Media Expert .....	248
c. Testimonial Validation from Media Expert .....	250
5. Validation from Accounting Teacher .....	251
a. Validation Questionnaire from Accounting Teacher.....	252
b. Recapitulation of Validation Result by Accounting Teacher.....	256
c. Testimonial Validation from Accounting Teacher .....	259
6. Students' Responses .....	260
a. Attendance List of Students in Small Group Tryout .....	261
b. Group List of Students in Small Group Tryout .....	263
c. Recapitulation of Students' Responses in Small Group Tryout .....	264
d. Testimonial of Students in Small Group Tryout .....	266
e. Attendance List of Students in Field Tryout .....	267
f. Group List of Students in Field Tryout .....	271
g. Recapitulation of Students' Responses in Field Tryout .....	272
7. Students' Motivation Measurement .....	274
a. Attendance List of Students in Learning Motivation Measurement ..	275
b. Group List of Students in Learning Motivation Measurement .....	279
c. Recapitulation Result of Learning Motivation Before Using Accounting Jenga .....	280

	d. Recapitulation Result of Learning Motivation After Using Accounting Jenga .....	282
8.	Documentation .....	284
	a. Research Permit .....	285
	b. Documentation .....	286

## **CHAPTER I INTRODUCTION**

### **A. Problem Background**

Education is an effort for preparing students to deal with the environment that change rapidly (Tim Dosen UPI, 2012: 12). According to Driyarkara in Siswoyo (2013: 1), education is a symptom of the universe and take a lifetime of human beings. Education becomes important in life. People can not do a lot of things, do their creativities, and be an intelligent, independent, and insightful person if they do not have education. Education that is taken by students in the school will be measured the success by the knowledge, skills, and good attitude of the individual in accordance with the expected goals.

Accounting is a branch of social science that becomes the main subject for students who entering the Social Program in senior high school. Accounting subjects requires precision, accuracy, and patience to learn the material, so it is often considered as difficult and confusing subject.

One of the Basic Competences that include in this subject is Accounting Equation. This learning material is the first basic that must be understood by students before they continue to learn the next learning material. But, not all of the students are able to understand this learning material well. This lack of students' ability caused by several factors, one of the factors is because the students are getting bored by the method or the way that teacher used. The teacher uses the same method continuously, so it becomes monotonous.

According to Barnadib in Siswoyo (2013: 116), a teacher is a person who intentionally influence students to achieve a higher level of humanity. In other words, teacher is the person who will act as guide that shows the direction of the learning process will take place.

As an educator, a teacher should be able to go through the limits of themselves in order to become a creative teacher in delivering the learning materials. Teacher does not have to use the conventional method, such as teaching by using a book as the reference or write questions and exercises on the board to be copied by the students later. To make the learning material seems attractive, teacher should have much of variety learning methods that can make the students pay attention to the teacher without neglecting the learning objectives. If students already feel attracted to learning materials, teacher will not have any difficulties to explain the material. The main key to obtain the interest is to increase students' motivation.

Efforts to increase students' motivation can be done by using learning media. The use of learning media can assist teacher in delivering learning materials. The learning media that is currently being developed is a game.

According to *Kamus Besar Bahasa Indonesia* (KBBI), game is something that used to play; items or something that mocked. Game is the main support in playing activities. According to Hidayat (2013: 9), game is a recreational activity to have fun and be played in leisure. Game is usually be played individually or in groups. Game comes in different types, concepts, and forms (Pinasthika, et al., 2014: 204). In educational scope, game is a

friendly way for educators to help presenting the learning materials in an attractive way to students (Sugar, 2002: 4).

Games can help teachers to maximize the potential learning of each student. In addition, game also can improve students' motivation to the high level (Sugar, 2002: 12). Naturally, each person has a competitive spirit. As there is game and the scoring system based on a game that takes place, students as the players will be challenged with a variety of questions that can provoke students to find the answers of these questions. This opinion is supported by Williamson (2008) that is written on Future Lab's website about the games in instructional media:

*“There is widespread agreement that games are a significant cultural force in children’s lives. It is regularly claimed that they are more motivating, challenging and engaging than the formal offer of schools, and also that they provide more authentic learning experiences.”*

Based on the description above, game is a significant force in the students’ lives. Game will be more motivating, challenging, and attractive than a formal and conventional learning method like that is usually practiced in schools. Thus, we can conclude that game is the right way to be applied for students as a learning media to deliver the learning material. The learning process will be more interesting and can improve the students' motivation.

There is a wide variety of games, one of the games is jenga. Jenga is a game that consists of 54 wooden blocks which is arranged in such a way to become a jenga tower. Jenga is suitable to be played by children ages eight years old to adult.

To be able to play jenga, it requires physical skills, brain skills, and mental skills. Physically, to play jenga needed a player's ability to take the blocks without making the jenga tower collapse. The ability to manage strategy, accuracy in determining which blocks that can be taken easily, limited by time, and also improve concentration, shows that the brain skills are required in playing jenga. While the mental skills required by the players to control their emotional in order to be able to play calmly and carefully, so it is not easy to make the jenga tower collapse.

These three skills are related to each others. However, the mental skill is the most dominant skill. Mental skills is the ability of a person to motivate themselves, endurance to face the failures, control the emotions and satisfaction, and also to control their soul well (Kholidiyah, 2013: 2). The good management of mental skills have a very important role in order to determine the blocks that should be taken until the taking blocks process is done. If someone can manage their emotions well, they can manage their brain skills to think clearly in determining the strategy to play jenga and also make it easier to manage their physical skills.

Researcher is interested to develop jenga into a learning media that can improve students' motivation, especially as an accounting learning media. Jenga appropriates to be played by senior high school students because the students' ages classified to teenagers, so they are suitable to play this game. In addition, researcher believes that jenga is appropriate to use in accounting subject, especially in Accounting Equation material because this game



involves three skills at once. So, it is effective to attract the students' attention and able to make the students focus on the learning materials. By having a high concentration, the learning material will be easier to understand.

Based on the observation in class XI IPS 1 SMA Negeri 1 Prambanan Klaten, the researcher found two kinds of problems in accounting learning process, especially in Accounting Equation material. The problems were the students' motivation was low and the monotonous method that was used by the teacher. Students were easily bored so they tend to ignore the teacher when teacher gave an explanation. Students prefer to chat with friends or did the other subjects assignment than to take a listen to the learning material that was ongoing. It showed that students had low motivation.

In addition, teacher always applied speech method in teaching. Teacher always explained the learning material then gave examples and exercises to students. This teaching method was done by the teacher every time the learning process took place. Teacher only used a book as the reference of learning and never use any learning media. It made the students feel that Accounting Equation material was boring. If students already feel bored, the teacher will find difficulties to get students' attention. It will obstruct the learning process, whereas this material is very important to be understood by students because it is the basic of accounting subject itself.

From the results of observation made by the researcher, it can be concluded that the learning activities in class XI IPS 1 SMA Negeri 1 Prambanan Klaten requires a learning media that can improve the students'

motivation. This learning media that can be used in Accounting Equation material is Accounting Jenga.

Based on the problems above, it is necessary to do research to develop a learning media in Accounting Equation material to improve students' motivation in class XI IPS 1 SMA Negeri 1 Prambanan Klaten. Thus, researcher interested to conduct a research entitled "Development of Accounting Jenga as a Learning Media to Improve Students Motivation in Class XI IPS 1 SMA Negeri 1 Prambanan Klaten Academic Year 2016/2017."

#### **B. Problem Identification**

Based on the problems above, the problems can be identified as follows:

1. Students' motivation to learn accounting is low that is shown by not giving attention to the teacher's explanation of Accounting Equation material and getting bored during the learning process.
2. Teacher uses monotonous method to teach accounting.
3. Unavailability of an accounting learning media that innovative because the teacher only uses a book as the reference of learning materials.

#### **C. Problem Limitation**

This research is limited to the development of Accounting Jenga in accounting subject to improve students' motivation in class XI IPS 1 SMA Negeri 1 Prambanan Klaten academic year 2016/2017. The Accounting Jenga that will be developed is limited to Accounting Equation material.

#### **D. Problem Formulation**

Based on the problem definition above, the problem formulation can be stated as follows:

1. How is the development of Accounting Jenga as a learning media in Accounting Equation material for students in class XI IPS 1 SMA Negeri 1 Prambanan Klaten?
2. How is the improvement of students' learning motivation in class XI IPS 1 SMA Negeri 1 Prambanan Klaten after using the Accounting Jenga as a learning media?

#### **E. Research Objectives**

Based on the problem formulation above, research objectives can be formulated as follows:

1. Developing Accounting Jenga as a learning media in Accounting Equation material for class XI IPS 1 SMA Negeri 1 Prambanan Klaten.
2. Knowing the improvement of students' motivation in class XI IPS 1 SMA Negeri 1 Prambanan Klaten after using Accounting Jenga.

#### **F. Product Specifications**

The product specifications that is expected from this research are:

1. Accounting Jenga as a learning media contains Accounting Equation material that is suitable with the Basic Competence.
2. Accounting Jenga as a learning media is presented in the form of a jenga game in general. It contains wooden blocks' which their colors are red, yellow, green, blue, black, white, and also a dice with the same colors in

the sixth side of it. In addition, there will be three sets of cards that have different function. There are Material Cards (red), Question Cards (yellow), Opportunity Cards (green), Challenge Cards (blue and black), Bonus Cards (white), Answer of the Question Cards (orange), Answer of the Bonus Cards (pink), and Point Cards (purple).

3. Accounting Jenga does not need any other tools to make it can be played.

#### **G. Research Benefits**

By developing Accounting Jenga as a learning media that is expected to get the benefits, both theoretical and practical.

1. Theoretical benefits

Theoretically, this research has a benefit in an educational theory that related with the developing a learning media for students in senior high school. The product becomes a new contribution to the learning media.

2. Practical benefits

- a. For students

- 1) Help students to understand the learning material by using a game on accounting subject.
- 2) Create a learning media that can improve students' motivation.

- b. For teachers

- 1) Provide an alternative of learning media that can be used in accounting learning process.
- 2) This learning media will attract the students' attention, so it can help the teachers in delivering the learning materials.

c. For researchers

- 1) It is an opportunity to apply the knowledge acquired during the lecture and increase provisions to become an educator who is creative and innovative.
- 2) Increase researcher's ability to create an innovative learning media that can be used when researcher becomes an educator.

#### **H. Development Assumptions**

The assumptions of developing the Accounting Jenga as a learning media are as follows:

1. The material is adjusted based on the Basic Competence of Accounting Subject, namely Accounting Equation.
2. Learning media prepared as an alternative media that can be used inside and outside the classroom by students of class XI Social Program without using any additional tools.
3. Students already know about the learning material before using Accounting Jenga.

#### **I. Development Limitations**

In this research, there are also limitations as follows:

1. The tryout of the product will be held when the Accounting Equation material based on the Basic Competence is being delivered in school to get the right results on this development research.
2. The tryout of the product is only be done on a limited students in SMA Negeri 1 Prambanan Klaten.

## **CHAPTER II LITERATURE REVIEW**

### **A. Theoretical Review**

#### **1. Learning Motivation**

##### **a. Definition of Motivation**

Motivation comes from the Latin word "*movere*" which is mean move. Based on the definition, the meaning of motivation is developing. According to Wlodkowski in Siregar (2011: 49), motivation is a condition that caused an act and gives a direction and also persistence to the act. Imron (Siregar, 2011: 49) also argued that a motivation is a stimulus to push and be the movement energy.

Motivation is a push for a person to do something. It is about how a person does a thing and what the objective is. There is a motivation to grow a desire of doing something to achieve a goal (Purwanto, 2007: 73).

Motivation is a symptom that occurs to achieve a goal that started when there is no desire to get the goal (Hamalik, 2002: 173). According to Mc. Donald in Sardiman (2011: 73), motivation is an energy changing on a person signed by a feeling and being begun by the response to the goal.

Motivation has been conceptualized as a flow of act continuously that is including three components, namely (1) direction or goal, (2) energy to chase the goal, and (3) perseverance in chasing



the goal (Szalma, 2014: 1454). Motivation included two things, knowing what will be learned and understanding why the thing should be learned. Those elements become the basic reason to learn. Without motivation, the teaching and learning process will be difficult to be success. The description is suitable with the argument from Bahri and Corebima (2015: 487):

*“Students, who have learning motivation, will pay careful attention to the lesson, read material so they can understand the content and use various supported learning strategies. Besides, students also will involve in learning activities, have a curiosity, find related sources to comprehend a particular topic, and accomplish the given assignments.”*

The argument shows that the motivated students will pay more attention to the learning activities, make a contribution in learning process, want to read the learning materials, even do the assignment by initiative to search many sources out of the main sources to know more the topics that is being learned.

Based on the description above, it can be concluded that motivation is a thing that gives a power to raise the spirit and desire in achieving a goal. By having a motivation, a person will have more effort to do for the sake of the goal achievement and raise the antusias of students in learning process.

#### **b. Various of Motivation**

There are many variousity of motivation that can be seen in different point-of-views, such as:

1) Motivation based on the forming basic

a) Carried motive

Carried motive is a motive that brought from we birth, it means that this motive occurs without being learned before (Sardiman, 2011: 86).

b) Learned motive

This motive occurs after we learn about it first. It called as affiliative needs or a social motive (Sardiman, 2011: 86).

c) Emergency motive

According to Woodworth dan Maquis (Sardiman, 2011: 89), emergency motive is a motive that occurs because of the stimulus from the outside.

d) Objective motive

Objective motive is a motive that occurs because of a desire to be ready and able to face the outside world effectively. This motive signed by a desire of a person to learn and explore the environment to know more about a life provision (Sardiman, 2011: 89).

2) Motivation based on individual desires

a) Cognitive motives

According to Frandsen (Sardiman, 2011: 87), this motive is about self satisfaction. This motive generally takes form process and mental product.

b) Self-expression

Self-expression is a desire to show the person's ability (Sardiman, 2011: 87). Self-expression is realized through the self-actualization.

c) Self-enhancement

According to Frandsen in Sardiman (2011: 89), self-enhancement is a motivation to measure the each person's progress. By having this motivation, it becomes necessary to make a healthy competition to get an achievement.

3) Motivation based on the characters

a) Physical motive

Physical motive is a motive that occurred because of a physical demand (Sardiman, 2011: 89).

b) Spiritual motive

Spiritual motive is a desire that owned by the individual (Sardiman, 2011: 90). For example is a willingness. This willingness is a desire to take a listen to the learning material well, to have a contribution in a learning process, and to do the assignment that is given by the teacher.

4) Motivation based on the sources

a) Intrinsic motivation

Intrinsic motivation is a motive that comes from the individual without any stimulus from the outside (Siregar,

2011: 50). It occurs because there is a desire or push to do something in the person (Sardiman, 2011: 90).

In the reality, intrinsic motivation has a stronger persistence than extrinsic motivation. It happens because extrinsic motivation can make the power's weakened if the stimulus makes the individual disappoint. So, an intrinsic motivation is hard to disappear because the source is a self-willingness, not because an environment stimulus.

b) Extrinsic motivation

Extrinsic motivation is a motivation that comes from outside, such as giving a praise, giving score, giving a reward, and other external factors that become an impulse (Siregar, 2011: 50). This motive enables because of a stimulus from outside, not automatically happens. A person will be motivated if they are given a stimulus from the environment (Sardiman, 2011: 91).

When students have strong intrinsic motivation to learn, the extrinsic factors should not have to be available (Bahri and Corebima, 2015: 487). It because extrinsic factors just become a supporting factors, so the students do not need it.

**c. Role of Learning Motivation**

According to Siregar (2011: 51), there are two important roles of learning motivation in general, namely:

- 1) Motivation as a physiological motor in students to make a willingness to learn and guarantee the success of learning process.
- 2) Motivation has an important role to give passion, spirit, and happiness in learning, so the motivated students have many energy to study and do the assignment.

#### **d. Functions of Learning Motivation**

According to Sardiman (2011: 85), motivation has functions as follows:

- 1) Be a stimulus that can cause students to act and be a motor to release the energy for the sake of getting an achievement.
- 2) Create the direction as the focus of an act. The direction is the goal of learning process.
- 3) Choose the act that will be done to get the goal by throwing the acts that are not useful.

Motivation also be an impulse to get the achievement. If there is a good motivation in learning process, it will show the good result. In other words, when there is an effort based on the motivation, students will also get a good achievement. The intencity of motivation becomes important because it shows the level of the learning achievement.

#### **e. Indicators of Learning Motivation**

According to Uno (2012: 23), to know the strength of learning motivation can be seen by these indicators:

- 1) Passion and desire to succeed. It means that the students have target to succeed in the learning process.
- 2) Encouragement and a need to learn. It means that students consciously understand that learning is a need, not because they are only being pushed by their parents or teacher.
- 3) Hopes and aspirations in the future. If students have hopes and aspirations about what they want to be in the future, they will study hard to achieve their aspirations.
- 4) Appreciations in learning. If students get reward for what they have achieved, they will keep trying harder to in learning process.
- 5) An interesting of learning activities. Students will not easily get bored if the learning process is interesting.
- 6) A conducive learning environment. An environment that can create a comfortable atmosphere for learning will also improve the motivation to learn.

While the characteristics of motivation according to Sardiman (2011: 83) are as follows:

- 1) Perseverance to do assignment
- 2) Tough to face any difficulties
- 3) Shows their willingness to finish a problem
- 4) Students rather like to do assignment by themselves
- 5) Easily getting bored to do a routine task
- 6) Able to defend their argument if they already believe in a thing.

- 7) Not easily let go their argument because they have put their faith.
- 8) Students like to search and resolve problems.

If students have characteristics like the description above, it can be concluded that the students have high motivation in learning. These characteristics are important in a teaching and learning process.

#### **f. Affected Factors of Learning Motivation**

According to Imron (Siregar, 2011: 53), there are six factors that affected the learning motivation, as follows:

##### **1) Students' aspiration**

Aspiration is one of the factors that affected a learning motivation. When students have aspirations, students will have tendency to have high motivation because they want to chase their aspiration.

##### **2) Students' ability**

Each student has different ability. When students have known their ability in a specific department, they will be motivated to keep going on learning and developing their ability in that department.

##### **3) Students' condition**

That included in students' condition are physical and spiritual condition. The physical condition affected students' motivation. If students are tired, they will hard to concentrate in

learning process. But, if they are in a good condition, they will have motivation to learn.

The spiritual condition is about the mental condition of students. Anxiety and frustration affected their learning motivation. When students are in the mood and not stress about something, they will also have high motivation.

#### 4) Students' environmental condition

The environmental conditions are physical environment and social environment. If physical environment around the students is not comfortable, students will get difficulties to concentrate in learning process. It makes their learning motivation goes down.

The social environments are friends and family. If students' social environment not showing a good common of learning, it creates a low learning motivation.

#### 5) Dynamic factors of learning

The dynamic factors are learning material, learning media, and the learning method. Teacher should choose the best method that is suitable with students' characteristic. If teacher are not able to choose the best method, students are hard to be motivated.

#### 6) Teacher's effort to educate student

The way teacher teaching in a class affected the students' learning motivation. Students are not easy to motivate if they do



not have any interest in the way teacher teach. So, it becomes a teacher assignment to create a good nuance of learning in a class.

## **2. Learning Media**

### **a. Definition of Learning Media**

Education world has an important role to face the education development, especially to the students. A learning activity is not separated from a learning media. So, a learning media is an important tool in a learning process.

Media is a communication tool (Indriana, 2011: 13). “Media” comes from Latin, is a prulal form of word *medium*. Media means ‘middle’, ‘connector’ or ‘introduction’ (Arsyad, 2011: 3). Media is a connector between a source and a receiver of a message. If a media brings message or information that has an instructional or learning objective, so the media called a learning media (Arsyad, 2011: 4).

Learning media can be identified as a tool that can be used to deliver the learning material, stimulate the students’ thought, feeling, interest, and ability, and make the learning process runs well (Ibrahim, 2010: 112). According to Briggs in Indriana (2011: 14), media is a tool to stimulate the students in order to create a learning process. Learning media is a tool that used to deliver the message of learning (Sanaky, 2009: 3).

Kustadi also argued that a learning media is a tool that help to teach students and has a function to make the learning material clear

enough (2013: 8). Even according to Romiszowski (Hamalik, 2011: 202), learning media is “...as the carries of messages, from some transmitting source (which may be a human being or an intimate object), to the receiver of the message (which is our case is the learner).”

Based on the description above, it can be concluded that a learning media is a tool that used to deliver the learning material from teacher to students in a learning process.

#### **b. Characteristics of Learning Media**

There are three characteristics of a learning media according to Gerlach and Ely (1971) in Kustadi (2013: 12) as follows:

##### **1) Fixative property**

This characteristic shows the ability of learning media to record, save, and reconstruct an object or process. An object or process can be rearranged, such as photograph, video tape, audio tape, compact disk, and film. By this fixative property, a media is possible to show an object or process every time without being limited by time.

##### **2) Manipulative property**

A transformation of an object or process is possible to be manipulated. A process that needs a long time can be shows in a short time. Not only being fast forward, a process can be slowed depends on the need of media.

### 3) Distributive property

This distributive characteristic has possibility to be transported through place at the same time. In this era, the media distribution not only in a small class, but in the whole world every time.

### c. Function of Learning Media

Levie and Lentz in Arsyad (2011: 16) stated four functions of learning media, as follows:

#### 1) Attention function

A learning media shows the main topic of learning material. It attracts students' attention and gives a direction to make students more concentrate in the learning material.

#### 2) Affective function

A learning media can raise the students' emotions and attitude. It makes the students enjoying the learning process.

#### 3) Cognitive function

A learning media makes the learning material be delivered well. Students can understand it well, so it means that there is no difficulty to reach the learning objectives.

#### 4) Compensatory function

Learning media helps students who have lack of reading and organizing the information from a text then remember it

again. In other words, a learning media has a function to accommodate the low ability students.

According to Kemp and Dayton (Arsyad, 2011: 19), a learning media can fulfill the three main functions if the media can make these things:

1) Motivate students to learn

A learning media can be realized by drama technique or games that can create a motivation to learn.

2) Deliver the learning materials

A learning media can be used in order to deliver the learning material to students. This media included the introduction, main topics, summary, and the knowledge about the learning materials.

3) Give instructions

A learning media has function to the instructional objectives which the information on the media must involve students, mentally or physically during the learning process.

#### **d. Objectives of Using Learning Media**

Learning media used as a helper tool to make the teacher's task to explain the learning material easier. Generally, a learning media is packaged with an attractive way and being adjusted to the students' characteristic (Indriana, 2011: 6). According to Sanaky (2009: 4), the use of learning media a tool in a learning process has objectives to (1)

make the learning process easier, (2) improve the efficiency of learning process, (3) maintain the relevation between learning materials and the learning objectives, and (4) help students to concentrate in the learning process.

A learning media is not just used as a substitute tool to the conventional learning method, but as a complementer of learning activities (Lubis, 2015). A learning media has to give a great experience and to fulfil the need of learning for the students (Arsyad, 2011: 21).

#### **e. Benefits of Using Learning Media**

The use of learning media in a learning process can raise willingness, motivation, and stimulus to learn, also bring effects to the students' phsycological (Arsyad, 2011: 15). There are several benefits of using a learning media according to Kemp and Dayton in Purwanto (2013: 21), as follows:

##### **1) Not rigid in delivering the learning material**

By using a learning media, the delivering of learning material process will be more rilex because teacher can improve their explanation.

##### **2) Learning process more interesting**

Students will be more interested if teacher uses a learning media than just asking students to read a book. So, the learning process is more attractive and not boring.

3) Learning process is more interactive

The use of learning media helps the teacher to make students more active in a learning process.

4) Duration of learning process is shorter

Usually, the use of learning media takes a short time because all of the learning material embraces on this media.

5) Improve the quality of learning result

Learning media is a helper tool that is effective to communicate the learning material. Students can understand it easily and deeper. Students will not forget about the material in a short time, so the quality of learning result increases.

6) Learning process can be held every time and every where

A learning media that is arranged by the teacher, especially if it can be used individually, will be easier to use. Students can study by themselves every time and every where.

7) Grows a positive attitude of the students

By using a learning media, it will be easier the learning process. Students will not be afraid of the subject and not limiting their ability about the learning material..

8) Teacher's role is be more positive

In a conventional learning method, teacher becomes a source of knowledge. Teacher knows everything and students just have to listen to teacher. By using a learning media, the teacher's

role is a facilitator. Students can learn by themselves, improve their capability, and try to find the concept of the material. Teacher will act as a guide to show the direction, not giving a speech about all of the learning material.

#### **f. Classifications of Learning Media**

Based on the development of technologies, learning media can be classified into four groups, they are (1) media as a result of printing technology, (2) media as a result of audio-visual technology, (3) media as a result from computer technology, and (4) media as a result of mixing the printing and computer technology (Arsyad, 2011: 29). Whereas Seels and Glasgow (Arsyad, 2011: 33) divided learning media into two categories based on the technology development, as follows:

##### **1) Traditional Media**

- a) Silent visualize that is projected, included: opaqua projected, overhead projected, slides, and filmstrips.
- b) Visualize that is not projected, included: pictures, posters, photos, charts, graphics, and diagrams.
- c) Audio, included: disc, cassette, and cartridge.
- d) Multimedia, included: slide with voices and multi-image.
- e) Dynamic visualize that is projected, included: film, television, and video.

- f) Printing, included: textbook, module, workbook, magazine, and hand-out.
- g) Games, included: puzzle, simulation, and board games.
- h) Realia, included: model, specimen, and manipulatives (maps and dolls).

## 2) Modern Technology Media

- a) Telecommunication based media, included: teleconference and long distance lecture.
- b) Microprocessor based media, included: computer-assisted instruction, computer games, hypermedia, and compact disc.

## 3. Accounting Jenga Game as a Learning Media

### a. Game

One of the traditional media on the description above is game. Game is a thing that used to play with specific regulations (Wulandari, 2012: 13). At first, game theory was found by a group of mathematics experts in 1944. The theory is stated by Neumann and Morgenstern (Abror, 2012: 17):

*“Permainan terdiri atas sekumpulan peraturan yang membangun situasi bersaing dari dua sampai beberapa orang atau kelompok dengan memilih strategi yang dibangun untuk memaksimalkan kemenangan sendiri atau pun untuk meminimalkan kemenangan lawan. Peraturan-peraturan menentukan kemungkinan tindakan untuk setiap pemain, sejumlah keterangan diterima setiap pemain sebagai kemajuan bermain, dan sejumlah kemenangan atau kekalahan dalam berbagai situasi.”*



Game refers to the notion of intellectual playability. There are targets to be achieved by the players. The intellectual playability exists at a certain level that is a measurement of the interest of the game to be played.

According to Oxland in Pinasthika, et al. (2014: 203), to create a game there are three main elements that must be present to make a game can motivate the players to keep playing the game, as follows:

1) Rules

A game must have rules to make it can be played. Players will find out what should be done and what should not be done.

2) Feedback

The feedback in a game becomes the main attraction for the players. The feedback can be a bonus score or increased the level.

3) Goal

Goal in a game is a thing that is expected to get by the players. Generally, a goal is to win a game. But, the definition of winning is different in a game one to the other games. So, the goal of a game must be set to know how a game is finish.

Game has a big potentention to build up a motivation in learning. It is different with the practice of conventional method, to create a motivation in learning as much as a motivation in playing a game, it is needed a teacher or guidance that is competence to manage a learning process in a class (Wulandari, 2012: 13).

**b. Accounting Jenga**

Jenga is a game. Word 'jenga' comes from a Swahili language that means 'build up'. This game was first made by Leslie Scott in the beginning of 1970. Jenga contains of 54 pieces of wooden blocks with a various size. But, the size of jenga's blocks that will be used to make Accounting Jenga is 5 x 1,7 x 0,8 cm. Three blocks arranged in a row and becomes a layer. Then, the other three blocks arranged on the top of the first jenga layer transversely. It is done continuously until all of the blocks have been arranged as a jenga tower with 18 layers.

Jenga can be played by two players or more. Each player will take their turns to roll the dice and take a block by using one hand. After taking the block, player must put the block on the top of the jenga tower without making the jenga tower collapse. Which block that will be taken is decided by a picture or symbol on the dice. This game will end when a player makes the jenga tower collapse.



Image 1. Jenga Game

Jenga game will be used as an accounting learning media. Jenga will be modified by adding cards that will be Material Cards (red), Question Cards (yellow), Opportunity Cards (green), Challenge Cards (blue and black), Bonus Card (white), Answer of the Question Cards (orange), Answer of the Bonus Cards (pink), and Point Cards (purple).

Due to the modifications, the rules of jenga game also will be modified. Each players take turns to roll the dice. Which color that appears on the dice indicates the player to take the block that has the same color. Each color on the blocks indicates which card that must be taken by the player then follow the instructions that have been written in the cards. Learning materials that contained in this Accounting Jenga adapted to the material of the Basic Competencies that is being studied at the time of the learning takes place. The learning material is Accounting Equation.

**c. Excesses of Accounting Jenga as a Learning Media**

Jenga that is modified into an Accounting Jenga which is a product of learning media has several advantages, namely:

**1) Cooperative Aspect**

Accounting Jenga can be played in groups. It creates a value added because the students will play it in a group. Thus, each student will help each other and work together in order to be able to understand the learning material that is being delivered through this game.

Beside that, the goal of this game is to get the highest points. A group can not win this game if each student can not work together well.

## 2) Communicative Aspect

Each student in the group is encouraged to interact and communicate with other students. Interaction and communication occurs when student has to explain the learning material that is contained in the Material Cards, answered questions from the Question Cards or Bonus Cards, even when the student asks their friends because they get Opportunity Card.

Students should be able to overcome the obstacles in interacting and communicating, so that students can convey their ideas and express their opinions. Thus, all of the students in the group have contributions in running this game.

## 3) Affective Aspect

Beside practice students' cooperative attitude and their ability to communicate, Accounting Jenga also practice the students' affective aspects. In running this game, indirectly, students are also trained to have high empathy. This game will succeed if all of the players participate and the learning materials can be understood entirely. This success can be achieved if students want to care, not being selfish, and has willingness to help each other in understanding the learning materials.

#### **d. Developing Accounting Jenga as a Learning Media**

Effective learning requires a good planning, as well as the selection of learning media that is going to be used. This is appropriate with the opinion proposed by Sanaky (2009: 5), that in order to determine a learning media that will be applied to the learning process in the classroom should be based on considerations of principal, namely (1) learning objectives, (2) learning materials, (3) learning methods, (4) availability of necessary tools, (5) the teacher's personal, (6) the interests and abilities of students, and (7) learning situation that is ongoing.

The seven principals indicate that a learning media used must be adapted to the purpose, materials, methods, and conditions of the students. Thus, a learning media that is used will be more effective and efficient to achieve the learning objectives (Sanaky, 2009: 6).

According to Azhar Arsyad (2011: 75), media selection criteria derived from the concept that a media is part of the instructional system as a whole. Therefore, the selection of a learning media should pay attention to the following criteria:

- 1) In accordance with the objectives to be achieved

The chosen learning media refers to one or the combination of three domains of learning, namely cognitive, affective, and psychomotor.

2) Appropriate to support learning materials

The accuracy of a learning media can be seen from the conformity with the need of learning materials and the students' mental abilities. That conformity also can be seen from all of the learning materials that contained in a learning media.

3) Practical, flexible, and long-lasting

The chosen media should be is a media that can be used anywhere and anytime with the available tools, also easy to remove and be carried anywhere.

4) Teacher has skill to use it

The teacher should be able to use the learning media in the learning process. Values and benefits of the media are determined by teachers who use it.

5) Grouping the targets

An effective media must be adapted to who and how many students who become the target. Not all of learning media appropriate to be applied in a small group will get the same effectiveness when it is applied into a large group.

6) Technical quality

The visual development, both in drawing and photography, must fulfill a certain technical requirements.

According to Endang Mulyatiningih (2011: 1), there are two kinds of a development models in research and development (R&D),

namely 4D model and ADDIE model. 4D model is stands for Define, Design, Development, and Dissemination that is developed by Thiagarajan. While the ADDIE model is an acronym for Analysis, Design, Development, Implementation, and Evaluation that is developed by Dick and Carry (1996).

Although names and the used terms are different, the 4D model and ADDIE model have the same core activities. The similarities found in the Define Stage in 4D model that has equal activity with Analysis Stage in ADDIE model. In addition, Design Stage and Development Stage is equally owned by the two models.

While the difference between 4D model and ADDIE model located after the Development Stage. 4D model ends its activities with Dissemination Stage. Meanwhile, in ADDIE model after Development Stage still followed by Implementation and Evaluation Stage. 4D model does not include the Implementation and Evaluation Stage because according to their rational considerations, Development Stage has included implementation, evaluation, and revision.

Development model that is going to be used in this development of Accounting Jenga is ADDIE model. This model is chosen because ADDIE model is more rational and more complete than 4D model (Mulyatiningsih, 2011: 5). This model can be used for a variety of products such as a development of learning models, learning strategies, learning methods, and learning medias. ADDIE model

arranged with a sequence of activities systematically to solve a learning problems in accordance with the needs and characteristics of students (Tegeh, 2013).

In the ADDIE model, there are five stages, namely:

#### 1) Analysis

The main activity at this stage is to analyze the need of development of learning methods and to analyze the feasibility and suitability of developed learning methods. It is needed to be done to determine the feasibility of new learning methods if they are applied.

The analysis process can be done by answering the following questions: (1) whether the new learning method is able to solve the learning problems, (2) whether the new learning method has the supporting facilities to be applied, and (3) whether a teacher is able to apply the new learning methods.

#### 2) Design

Design is a systematic process that begins from setting the learning objectives, designing the teaching and learning activities scenario, designing a learning media and learning materials, also the tools to evaluate of learning results. The design of a product that is produced will be the basis for the next stage.



### 3) Development

The conceptual design of a product that has been compiled in the previous stage is being realised into products that will be ready to be implemented in the development stage.

### 4) Implementation

In this stage, the product that has been developed will be implemented in a real situation, that is in the classroom.

### 5) Evaluation

After implementing the learning media, will be done an initial evaluation to get a feedback on the implementation of the product. The evaluation results are used to revise the product.

## e. Feasibility of Accounting Jenga as a Learning Media

Feasibility in *Kamus Besar Bahasa Indonesia* (KBBI) is an appropriateness. An object, in this case is the learning media, can be said feasible if it fulfill the criterias that are defined. The criterias become a measuring instrument. The results obtained after comparing the value of a learning media with the criteria becomes a decision to determine whether a learning media can be said to be feasible or not.

Researcher refers to some aspects and assessment criterias of a learning media to measure the feasibility of Accounting Jenga that will be developed and assessed by media expert, material expert, and accounting subject practitioner. This is explained more detail in Chapter III.

## B. Relevant Researches

1. Research conducted by Larasati Puspaningrum (2015) entitled “The Development of Accounting Chess as a Learning Media to Improve Student Motivation in Accounting Skill Program Class XI SMK Negeri 4 Klaten Academic Year 2014/2015”. The result of the research show that Accounting Chess learning media was feasible to be used. The assessment scores by expert material was 4.86 (Very Feasible), by media expert was 4.06 (Feasible), by learning accounting practitioner was 4.38 (Very Feasible) and students' response was 4.33 (very feasible). In the field test, the Accounting Chess was successful in increasing students' motivation from 97% in the category "Middle" to 94% in the category "High". This research has similarity with the relevant research in developing a learning media that takes form a traditional media to improve students' motivation. However, the differences are the learning material, research location, and the type of games that is developed.
2. Research conducted by Ria Sartikaningrum (2013) entitled “*Pengembangan Media Pembelajaran Permainan Monopoli Akuntansi untuk Meningkatkan Motivasi Belajar Siswa Kelas X Program Keahlian Akuntansi SMK Negeri 1 Tempel*”. The results showed that the learning media monopoly game worthy of accounting is used as a medium of learning. Feasibility engineering aspects of the media by media expert to obtain a mean score of 34,00 in the category "Good", individual trial of 16,40 with the category "Very Good", small group trial of 16,60 with the

category "Very Good", and field trial of 17,80 with the category "Very Good". Feasibility aspects of visual communication by media expert to obtain a mean score of 54,00 in the category "Good", individual trial of 42,60 with the category "Very Good", small group trial of 44,19 with the category "Very Good", and field trial of 44,78 with the category "Very Good". Feasibility aspects of learning based on material expert to obtain a mean score of 82,00 with less category "Very Good", individual trial of 26,80 with the category "Very Good", small group trial of 26,20 with the category "Very Good", and field trial 26,67 with the category "Very Good". This research has similarity with the relevant research in developing a learning media that takes form a traditional media to improve students' motivation. However, the differences are the learning material, research location, and the type of games that is developed.

3. Research conducted by Annisa Nur Isnaini (2016) entitled *"Pengembangan Media Pembelajaran Monopoli Akuntansi untuk Meningkatkan Motivasi Belajar Siswa Kelas X AK 2 SMK Negeri 4 Klaten Tahun Ajaran 2015/2016"*. The results of this research shows the feasibility level of Accounting Monopoly as learning media based on the assesment: (1) from material expert, it gains average score 4,8 which is categorised as Very Feasible, (2) from media expert, it gains 4,29 which is categorised as Very Feasible, and (3) from small group tryout, it gains 4,22 which is categorised as Very Feasible. Thus, Accounting Monopoly is very feasible as learning media. Based on this result, it shows that

students' learning motivation in X Accounting 2 is increasing 0,22 after using Accounting Monopoly. This increasing is categorized as low level since the score is  $< 0,3$ . It means that although there is an increasing in learning motivation, it is not significant. This research has similarity with the relevant research in developing a learning media that takes form a traditional media to improve students' motivation. However, the differences are the learning material, research location, and the type of games that is developed.

### **C. Research Framework**

Teacher does not develop their creativity and implement learning activities by using speech method that it becomes monotonous. Teacher does not use a learning media to deliver the learning materials. It causes students feel bored. Whereas, by using a learning media it can make students understand the learning materials easier. It makes the need of a learning media which is creative and innovative. One of the ways to fulfill the needs is to develop an Accounting Jenga. This learning media is expected to make a learning activities more active and delightful. Its use is also flexible because it can be used anywhere, not just in the classroom.

The use of Accounting Jenga that is played in this group can assist students in understanding the learning materials. That is because students are encouraged to work together. Furthermore, this media can improve the ability to communicate and interact with the other students because students are

required to communicate with other students. There will be no students that are passive because all of the students involves and contributes in this game

In addition, a learning media that takes form a game like this will be more effective to provoke the students' curiosity. If a student has provoked their curiosity, undirectly the students' motivation has also increased.

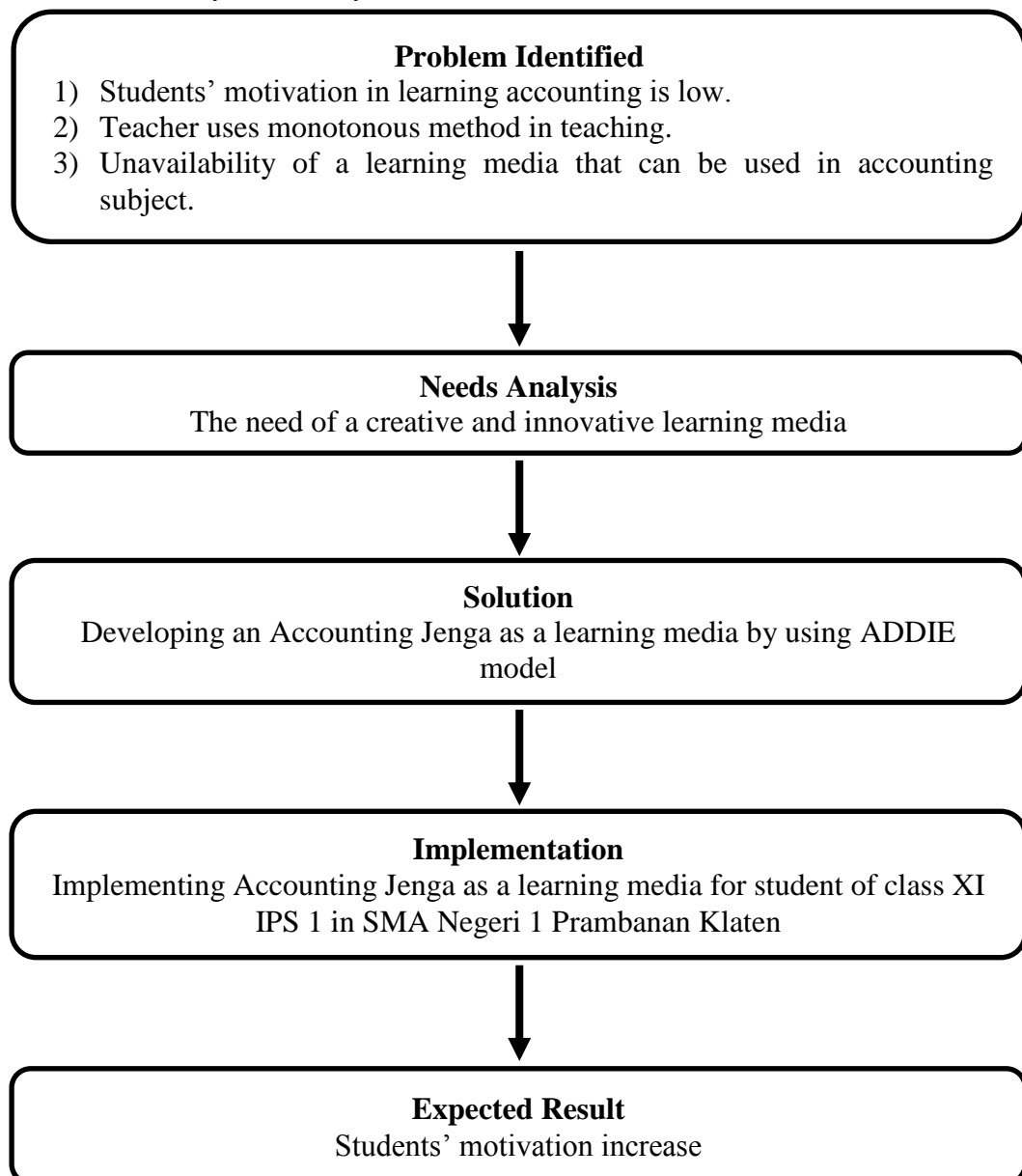


Image 2. Paradigm Research Development of Accounting Jenga

#### **D. Research Questions**

Based on the background problem and literature review above, the research questions that is proposed and the answer is expected to be obtained through this research are:

1. How are the technical steps to develop Accounting Jenga as a learning media for students in class XI IPS 1 SMA Negeri 1 Prambanan Klaten?
2. How is the feasibility from material expert about Accounting Jenga as a learning media in Accounting Equation material for students in class XI IPS 1 SMA Negeri 1 Prambanan Klaten?
3. How is the feasibility from media expert about Accounting Jenga as a learning media in Accounting Equation material for students in class XI IPS 1 SMA Negeri 1 Prambanan Klaten?
4. How is the feasibility from accounting subject practitioner about Accounting Jenga as a learning media in Accounting Equation material for students in class XI IPS 1 SMA Negeri 1 Prambanan Klaten?
5. How is the students' response in class XI IPS 2 and XI IPS 3 SMA Negeri 1 Prambanan Klaten about Accounting Jenga as a learning media in Accounting Equation material?
6. How is the improvement of students' learning motivation in class XI IPS 1 SMA Negeri 1 Prambanan Klaten after using Accounting Jenga as a learning media in Accounting Equation material?

## **CHAPTER III RESEARCH METHODS**

### **A. Types of Research**

This research is a Research and Development (R&D). R&D is an effort in developing a prototype of a tool (Ali, 2010: 117). This research method is used to produce a specific product and test the effectiveness of the products (Sugiyono, 2012: 407). Another opinion says that R&D is a research method that intentionally, systematically, directing to search, find, fix, develop, produce, and test the effectiveness, efficiency, and meaningful of a product (Putra, 2012: 67).

The product that was developed in this research is Accounting Jenga. This research used ADDIE model (Analysis, Design, Development, Implementation, and Evaluation). This product is expected to be useful to solve problems in learning activities.

### **B. Design of Research**

ADDIE first appeared in 1975 (Muruganantham, 2015: 52). It was created by the Centre for Educational Technology at Florida State University. The ADDIE model developed by Dick and Carry in 1978 and Russell Watson revised in 1981, and was considered essential in the development of educational and training programs.

ADDIE has function to be guidelines in creating a learning media that is effective, dynamic and supporting learning activities. This model uses five stages of development, namely: (1) Analysis, (2) Design, (3) Development, (4) Implementation, and (5) Evaluation.

Each step in ADDIE model is described as follows:

### 1. Analysis Stage

At this stage, analyse is be done to know the need of product in order to resolve a learning problem. Analysis of learning media needs to be done to determine the feasibility of learning media when it is implemented. Things that need to be done in this stage include:

- a. Analyse the objective and the targets of Accounting Jenga that is being developed.
- b. Analyse the Standard Competence and Basic Competence that contains in Accounting Jenga.
- c. Analyse the indicators of Basic Competence which are included in Accounting Jenga.

### 2. Design Stage

There are three steps in design stage as follows:

- a. Planning the product's design

Researcher begins to design the product. The learning material that is delivered in Accounting Jenga is arranged based on the Basic Competence, i.e. Accounting Equation.

- b. Arrange the rule of the game and the cards

Accounting Jenga takes form like a jenga game in general. However, there are some differences in the rules of the game because Jenga Accounting must be adapted to its purpose as a learning media. Therefore, researcher needs to develop rules that can



lead the players to be able to use Accounting Jenga in learning activities. Then, the card consists of Material Cards, Question Cards, Opportunity Cards, Challenge Cards, Bonus Cards, Answer of the Question Cards, Answer of the Bonus Cards, and Points Cards will also be designed at this stage.

c. Arrange the assessment instrument to evaluate the product

Researcher arranges the grating of assessment instrument that is used to assess the product. The assessment instruments are questionnaires intended to material expert, media expert, accounting subject practitioner, and students in class XI IPS 1 SMA Negeri 1 Prambanan Klaten as the target implementation product.

3. Development Stage

In this development stage, the activities that have been done are:

a. Product Making

Researcher starts to make product that the concept has been designed in the previous stages in this stage. The Accounting Jenga consists of 54 pieces of wooden blocks with six colors, namely red, yellow, green, blue, black, and white, one dice with similar colors in the six sides, and also three sets of cards.

The three sets of cards are divided into Level 1, Level 2, and Level 3 that are adapted to the indicators in the Basic Competence Accounting Equation. It is done in order to make all of the learning materials in the Basic Competence Accounting Equation can be

delivered well and deeper. Each set of cards consist of Material Cards (red), Question Cards (yellow), Answer of the Question Cards (orange), Bonus Cards (white), Answer of the Bonus Cards (pink), Opportunity Cards (green), Challenge Cards (blue and black), and the Point Cards (purple).

Material Cards contain the Accounting Equation material. Question Cards contain questions that are adjusted to the Accounting Equation material, so it can be a test to know the understanding of each player about the material. On each Question Cards are written a point that is deserve to earn by the players if they able to answer the question correctly.

Bonus Cards are cards that contain a question with a high point as the reward. The point is higher than the points on the Question Cards. Answer of the Question Cards contains the answers of the questions in Question Cards and Answer of the Bonus Cards contain the answer of the question in Bonus Cards. These cards become the key answer, so students can check their answer and know whether the answers are deserved to earn a point or not.

Opportunity Cards are cards that make a chance for players to ask their friends about the learning material that has not been understood, help their friends to remember the learning material, and discuss about the learning material. Challenge Cards contain commands for the players to take the Material Cards, Question

Cards, Bonus Cards, or another Challenge Card, nor required to answer questions from the other players.

Point Cards are cards that contain the number of points that can be taken after the player answer questions from the Question Cards or Bonus Cards. Each points that collected by the players are accumulated, so the points is counted as a points group.

b. Product Validation by Experts

In this stage, the initial product was validated by material expert, media expert, and accounting subject practitioner. The results of the validation form of suggestions, comments, and feedback is used as the basis for revising the developed product.

c. Product Revision Stage I

The product was revised based on suggestions, comments, and feedback which are given by material expert, media expert, and accounting subject practitioner in product validation stage.

4. Implementation Stage

In implementation stage, there are four steps to do:

a. Small Group Tryout

In this step, Accounting Jenga was tried out in a small group. According to Dick & Carry in Setyosari (2012: 225), small group tryout is involving subjects that consist of six to eight subjects. Accounting Jenga was tested on eight students of class XI IPS 3 in SMA Negeri 1 Prambanan Klaten.

These eight students consist of three students with high ability, two students with moderate ability, and three students with low ability. After the students learn about Accounting Equation material by using Accounting Jenga, the questionnaires were given to the students to know their responses, get advices, and also suggestions as an evaluation to Accounting Jenga product.

b. Product Revision Stage II

Product revision stage II was done based on the feedback and suggestions from students on small group tryout stage if it necessary. However, the advices and suggestions from the validators not be ignored to avoid the problems of the improvements that have been done before.

c. Field Tryout

In this stage, the product was tried out to all of the students in class XI IPS 2 SMA Negeri 1 Prambanan Klaten during the learning activities. The field tryout has been held in two days. Researcher taught by using Accounting Jenga as a learning media.

First day, students learned by using Accounting Jenga Level 1. Then, on the second day, students learned by using Accounting Jenga Level 2 and Level 3. At the end of the lesson in day two, the questionnaires were given to the students to know their responses and advices to the Accounting Jenga as a learning media.

#### d. Product Revision Stage III

Product revision stage III is done if there is a need to revise the product after the field tryout. This revision based on the feedback and suggestions from students on field tryout stage. However, the advices and suggestions from the validators not be ignored to avoid the problems of the improvements that have been done before.

#### 5. Evaluation Stage

In the final stage, researcher measured the achievement of the product developed's objectives. Revisions were made based on the results of the evaluation or the needs that can not be fulfilled by this media.

After passing the product validation and product tryout in the previous stage, then researcher obtained the final product in the form of Accounting Jenga that is ready to be used in learning activities. Then, it was implemented in class XI IPS 1 SMA Negeri 1 Prambanan Klaten to measure the improvement of students' learning motivation.

The activities of ADDIE model that are described above can be illustrated shortly by the following table:

Table 1. Summary of Activities in ADDIE Model

Stage	Activities
1. Analysis	a. Analysing the objective and the targets of Accounting Jenga that is being developed. b. Analysing the Standard Competence and Basic Competence that contains in Accounting Jenga. c. Analysing the indicators of Basic Competence which will be included in Accounting Jenga.

2. Design	a. Planning the product's design b. Arranging the rule of the game and the cards c. Arranging the assessment instrument to evaluate the product and to know the students' response
3. Development	a. Product Making b. Product Validation by Experts c. Product Revision Stage I
4. Implementation	a. Small Group Tryout b. Product Revision Stage II c. Field Tryout d. Product Revision Stage III
e. Evaluation	Measuring the achievement of the product developed objectives and get the final product.

### C. Subject and Object Research

The subjects of this research were a media expert, material expert, accounting subject practitioner, and students in class XI IPS SMA Negeri 1 Prambanan Klaten. The reason that made researcher chose SMA Negeri 1 Prambanan Klaten as the location of this research because the students in class XI IPS 1 had low learning motivation and there was a need of a learning media that could improve the students' motivation. In addition, there is no similar research about developing a media in that the school.

The objects of this research were the feasibility of Accounting Jenga as a learning media and the students' motivation. The feasibility of the Accounting Jenga has been known from the material aspects, language aspects, learning aspects, display aspects, and aspects of the technical use of the media. In addition, this study would measure the improvement of students' motivation before and after using Accounting Jenga.

**D. Place and Time Research**

This research has been conducted in SMA Negeri 1 Prambanan Klaten that is located at Jalan Manisrenggo Km 2,5 Prambanan, Klaten 57454. This research has been conducted from July to October 2016 which include planning, researching, and reporting steps.

**E. Data Types**

There are two types of data that are collected in this research, including quantitative data and qualitative data.

1. Qualitative data is a data about the development of learning media that takes form of criticism and suggestions to the learning media Accounting Jenga from media expert (Lecturer in Accounting Education, State University of Yogyakarta), material expert (Lecturer in Accounting Education, State University of Yogyakarta), and accounting subject practitioner (Accounting Teacher in SMA Negeri 1 Prambanan Klaten). The data will representate the quality of Jenga Accounting.
2. Quantitative data is qualitative data which has been converted by the conversion guidelines that had been defined before. The qualitative data obtained from the assessment of learning media by media expert, material expert, accounting subject practitioner, and the students' response about the feasibility of Accounting Jenga.

**F. Variable Operational Definition**

1. Learning motivation is a motor for students to make them want to get involve into a learning process until the learning objectives are achieved.

One of the factors that influence the learning motivation is the availability of learning media. Researcher develops a learning media that takes form an Accounting Jenga to increase the students' motivation class XI IPS 1 in SMA Negeri 1 Prambanan Klaten. The motivation was measured by these indicators: desire and willingness to be success, encouragement and needs of learning, hopes and aspiration in the future, appreciation in learning, an interesting learning activities, and a conducive learning environment.

2. The development of a learning media in this research is an activity to produce a learning media that can be used by teachers to deliver a learning material to their students. Researcher uses ADDIE model that is developed by Dick and Carey. This model consists of five stages: analysis, design, development, implementation, and evaluation.
3. Accounting Jenga is a game made of wood. One package of Accounting Jenga consists of 54 colored-blocks with the size for each blocks are 5 x 1,7 x 0.8 cm, a dice with six colors on all six sides, and three sets of cards. Each set consists of Material Cards (red), Question Cards (yellow), Answers of Question Cards (orange), Bonus Cards (white), Answer of Bonus Cards (pink), Opportunity Cards (green), Challenge Cards (blue and black), and Point Cards (purple). The learning material that is presented in this Accounting Jenga is Accounting Equation. Accounting Jenga becomes a learning media that can be used easily, both inside and outside the classroom.



## **G. Data Collection Techniques**

This research used a questionnaire to obtain data and information that is appropriate. The questionnaire is a technique of data collection that is done by providing a set of questions or a written statement to be answered by respondents (Sugiyono, 2012: 199). There are three kinds of questionnaires that are used, i.e. validation questionnaire, students' responses questionnaire, and students' motivation questionnaire.

Validation questionnaire was filled by a validator team that consists of material expert, media expert, and accounting subject practitioner. Students' response questionnaire was filled by students to know their feedback and suggestions about the feasibility of Accounting Jenga. While students' motivation questionnaire used to measure the motivation improvement. Therefore, students' motivation questionnaire was made into two kinds, namely students' motivation before using Accounting Jenga and after using Accounting Jenga.

## **H. Research Instruments**

Instrument that was used in this research a nontest instrument namely questionnaire. A questionnaire was used to measure the feasibility of the developed media based on the material, language, learning, display, and media usage techniques aspects. The questionnaire was filled by media expert, material expert, accounting subject practitioners, and students who become the object of this research. Here is a grating instrument to material expert, media expert, accounting subject practitioner, and students:

Table 2. Grating Instrument for Material Expert

No.	Aspects	Indicator	Item Number
1	Material Aspect	Question's suitability with SC and BC	1
		Question's suitability with indicators	1
		Question's suitability with the learning objectives	1
		The accuracy of the material in theory and concepts	1
		Clarity of learning instructions	1
		The correctness of question concept	1
		Completeness the range of question	1
		Variations of questions	1
		The adequacy of the amount number of question	1
		Level of difficulty	1
		The accuracy of the answer key	1
		The accuracy of the terms used	1
2	Language Aspect	Easiness to understand the questions	1
		Clarity of the question	1
		Suitability with the students' understanding level of language	1
3	Learning Aspect	Involving students to be active	1
		Encourage students to learn independently	1
		Easy to learn and understand	1
		The effectiveness in learning with media	1
		The interaction of each student	1
Total			20

Source: Wahono (2006) with modifications

Table 3. Grating Instrument for Media Expert

No.	Aspects	Indicator	Item Number
1	Language Aspect	Communicative	1
		The accuracy of the terms used	1
2	Visual Display Aspect	Font selection	1
		Size of the font	1
		Spacing (characters and lines)	1
		Readability of the text	1
		Images are interesting and relevant	1
		The proportion of images and texts	1
		The layout images and texts	1
		The composition of colors	1
		The harmony of color selection	1
		Design of media is interesting	1
3	Using Technique of Media Aspect	Creative	1
		Innovative	1
		Easy to use	1
		The accuracy of media selection	1
		Clarity of the rules	1
		Reusable	1
Total			18

Source: Wahono (2006) with modifications

Table 4. Grating Instrument for Accounting Subject Practitioner

No.	Aspects	Indicator	Item Number
1	Material Aspect	Question’s suitability with SC and BC	1
		Question’s suitability with indicators	1
		Question’s suitability with the learning objectives	1
		The accuracy of the material in theory and concepts	1
		Clarity of learning instructions	1
		The correctness of question concept	1
		Completeness the range of question	1
		Variations of questions	1
		The adequacy of the amount number of question	1
		Level of difficulty	1
		The accuracy of the answer key	1
		The accuracy of the terms used	1
2	Language Aspect	Easiness to understand the questions	1
		Clarity of the question	1
		Suitability with the students' understanding level of language	1
3	Learning Aspect	Involving students to be active	1
		Encourage students to learn independently	1
		Easy to learn and understand	1
		The effectiveness in learning with media	1
		The interaction of each student	1
4	Visual Display Aspect	Font selection	1
		Readability of the text	1
		Images are interesting and relevant	1
		The harmony of color selection	1
		Design of media is interesting	1
5	Using Technique of Media Aspect	Creative	1
		Innovative	1
		Easy to use	1
		Easy to manage	1
		Reuseable	1
Total			30

Source: Wahono (2006) with modifications

Table 5. Grating Instrument of Students' Response

No.	Aspects	Indicator	Item Number
1	Material Aspect	Question's suitability with the learning material	1, 2, 3
		Difficulty level of questions	
2	Language Aspect	The language usage	4, 5, 6
3	Learning Aspect	Can be used to learn independently	7, 8, 9, 10, 11, 12
4	Visual Display Aspect	Readability of the text	13, 14, 15, 16
		The use of attractive images	
		Suitability composition	
		Interesting packaging	
5	Effectiveness of the Media Aspect	Easy to use	17, 18, 19, 20
		Helpful to understand the learning material	

Source: Wahono (2012) with modifications

Those four questionnaires are arranged by using a Likert scale. Likert scale used to measure attitudes, opinions, and perceptions of a person or a group of social phenomenon (Sugiyono, 2012: 134). The provided answer options for those questionnaires are Very Good (VG), Good (G), Enough (E), Bad (B), and Very Bad (VB).

Table 6. Grating Instrument of Students' Learning Motivation

Indicator	Number of Questions	Item Number
A passion and desire to succeed	1, 2*, 3	3
An encouragement and a need to learn	4, 5*, 6, 7	3
Hopes and aspirations in the future	8, 9*, 10	3
Appreciations in learning	11, 12, 13*	3
An interesting learning activities	14, 15*, 16, 17	4
A conducive learning environment	18, 19, 20*	3
<b>Total</b>		<b>20</b>

\* number of negative item

Source: Uno (2012: 23) with modifications

The students' learning motivation questionnaires are given to students before and after the students use the Accounting Jenga. To measure the data from the questionnaires used an ordinal scale. Ordinal scale is an instrument that produces a value or score that is multilevel (Mustafa, 2013: 55). The provided answer options are SA (Strongly Agree), A (Agree), D (Disagree), and SD (Strongly Disagree).

## I. Validity Test Instrument

Questionnaire that was used to know the students' motivation needs to be tested first. The trial of this instrument was carried to students class XI IPS 3 SMA Negeri 1 Prambanan Klaten. In this research, data that is available will be analysed to determine the validity and reliability.

### 1. Validity

The calculation to determine the validity of items of the questionnaire was done by using product moment correlation technique. The formula is:

$$r_{XY} = \frac{N \sum XY - (\sum X)(\sum Y)}{\sqrt{\{N \sum X^2 - (\sum X)^2\} \{N \sum Y^2 - (\sum Y)^2\}}}$$

Description:

$r_{XY}$  = a correlation coefficient between X variable and Y variable, the two variables that are correlated

(Arikunto, 2009: 72)

The number of  $r_{\text{value}}$  matched with *product moment*  $r_{\text{table}}$  at 5% sig. If  $r_{\text{value}}$  is larger than  $r_{\text{table}}$ , so the number item of the questionnaire is valid.

Research instruments testing conducted to 30 students outside the sample. This test is done to know whether each item of the questionnaire

are valid or not. The validity result of the questionnaire as follows (data processing result can be seen in appendix 2g):

Table 7. Validity Result Interpretation of Learning Motivation Questionnaire

No.	r value	r table (Sugiyono, 2012: 455)	Intepretation
1.	0.639	0.374	VALID
2.	0.561	0.374	VALID
3.	0.546	0.374	VALID
4.	0.501	0.374	VALID
5.	0.445	0.374	VALID
6.	0.253	0.374	INVALID
7.	0.480	0.374	VALID
8.	0.649	0.374	VALID
9.	0.579	0.374	VALID
10.	0.311	0.374	INVALID
11.	0.230	0.374	INVALID
12.	0.379	0.374	VALID
13.	0.574	0.374	VALID
14.	0.472	0.374	VALID
15.	0.492	0.374	VALID
16.	0.453	0.374	VALID
17.	0.269	0.374	INVALID
18.	0.464	0.374	VALID
19.	0.234	0.374	INVALID
20.	0.646	0.374	VALID

Source: Data Processing Result

Based on the table above, it shows that there are 15 items of statement that the result is valid.

Table 8. Validity Analysis Result of Learning Motivation Questionnaire

No.	Criteria	Number of Item	Item Number	Percentage
1.	Valid	1, 2, 3, 4, 5, 7, 8, 9, 12, 13, 14, 15, 16, 18, 20	15	75%
2.	Invalid	6, 10, 11, 17, 19	5	25%
Total			20	100%

Source: Research Instrument Validity Result

## 2. Reliability

The technique can be used to calculate the consistency of an instrument is Cronbach's Alpha or coefficient Alpha. This technique has a broader application, such as testing the reliability of the attitude measurement scale with three, five, or seven options. The formula is:

$$\alpha = \left( \frac{R}{R-1} \right) \left( 1 - \frac{\sum \sigma_i^2}{\sigma_x^2} \right)$$

Description:

$\sigma$  = reliability that is looking for

$R$  = number of items

$\sum \sigma_i^2$  = variety of questions

$\sigma_x^2$  = variety of total score

(Arifin, 2012: 264)

Based on this formula, the reliability score of the research instrument is  $0.810 > r_{\text{table}} 0.374$ . According to Suharsimi in Lestari (2012: 22), a research instrument has high reliability if the coefficient (*Cronbach's Alpha*)  $\geq 0.60$ . This result shows that the research instrument is reliable and has a high reliability.

## J. Data Analysis Techniques

Data analysis is needed to be done in this research. It can be done as follows:

### 1. Qualitative descriptive analysis

Qualitative data is a data that takes form of comments, suggestions, and feedback. This qualitative descriptive analysis technique used to process the data from validation results by material expert, media expert, accounting subject practitioner, and also the students' responses.



## 2. Quantitative descriptive analysis

The form of quantitative data is numerical, that obtained from a calculation or a number of measurements (Ali, 2010: 324). In this research, quantitative descriptive analysis is used to process the data obtained through questionnaires in the form of a score. It is done to know the feasibility of the Accounting Jenga. The feasibility of a learning media assessment data obtained from the questionnaires for media expert, material expert, accounting subject practitioner, and students. Here are the steps to analyse the feasibility of a learning media:

- a) Changing the qualitative values to quantitative values by following this rules:

Table 9. Scoring Rules of Validation Questionnaires

Classification	Score
Very Good	5
Good	4
Enough	3
Bad	2
Very Bad	1

Source: Widoyoko (2011: 93)

- b) Calculating the value of the average score of each indicator with formula:

$$\bar{X} = \frac{\sum X}{N}$$

Description:

$\bar{X}$  = average score

$\sum X$  = total score

$N$  = number or aspect item

(Sukardjo, 2005: 52)

- c) Interpreting the number of qualitative value to every aspect by using a five-scale conversion formula as follows:

Table 10. Score Conversion to Five-Scale

Score	Interval Score	Range	Category
5	$X > \bar{X} + 1.80 SDi$	$X > 4.20$	Strongly Feasible
4	$\bar{X} + 0.60 SDi < X \leq \bar{X} + 1.80 SDi$	$3.40 < X \leq 4.20$	Feasible
3	$\bar{X} - 0.60 SDi < X \leq \bar{X} + 0.60 SDi$	$2.60 < X \leq 3.40$	Enough
2	$\bar{X} - 1.80 SDi < X \leq \bar{X} - 0.60 SDi$	$1.80 < X \leq 2.60$	Unfeasible
1	$X \leq \bar{X} - 1.80 SDi$	$X \leq 1.80$	Strongly Unfeasible

Source: Sukardjo (2005: 53)

Description:

$\bar{X}$  = actual score

$\bar{X}_i$  = ideal mean

$$= \frac{1}{2} (\text{maximum ideal score} + \text{minimum ideal score})$$

$$= \frac{1}{2} (5 + 1)$$

$$= 3$$

$SDi$  = ideal deviation standard

$$= \frac{1}{6} (\text{maximum ideal score} - \text{minimum ideal score})$$

$$= \frac{1}{6} (5 - 1)$$

$$= 0.67$$

Based on the conversion table above, it can be concluded that the Accounting Jenga quality standards as follows:

- 1) Accounting Jenga quality stated “Strongly Feasible” if the obtained average score is 4.21 until 5.00.
- 2) Accounting Jenga quality stated “Feasible” if the obtained average score is 3.41 until 4.20.
- 3) Accounting Jenga quality stated “Enough” if the obtained average score is 2.61 until 3.40.

4) Accounting Jenga quality stated “Unfeasible” if the obtained average score is 1.81 until 2.60.

5) Accounting Jenga quality stated “Strongly Unfeasible” if the obtained average score is 1.00 until 1.80.

### 3. Students' Learning Motivation Data Analysis

Students' motivation questionnaire was filled out by the students before and after using Accounting Jenga. Then, the data was analysed by following the steps as follows:

a) Analysing the quantitative data from students' learning motivation questionnaire by scoring it based on the following conversion table:

Table 11. Score Criteria to Students' Learning Motivation

Options	Score Item	
	Positive	Negative
Strongly Agree	4	1
Agree	3	2
Disagree	2	3
Strongly Disagree	1	4

b) Summing up the scores for each aspect of motivation

c) Calculating the score of students' learning motivation for each aspect with formula:

$$\%learning\ motivation\ score = \frac{learning\ motivation\ score}{maximum\ score} \times 100\%$$

The improvement of learning motivation occurs when the final motivation score is greater than the beginning motivation score.

d) Calculating the differences in average score motivation of each student before and after using Accounting Jenga with paired sample t-test.

Paired sample t-test is a  $t_{\text{test}}$  which the sample is correlated each other.

The value of  $t_{\text{value}}$  is matched with  $t_{\text{table}}$  at significant level of 5%. If it is known that  $t_{\text{value}}$  is greater than  $t_{\text{table}}$ , then there are significant differences. The formula is:

$$t = \frac{\bar{D}}{\left(\frac{SD}{\sqrt{N}}\right)}$$

Description:

$\bar{D}$  = the average margin of two scores

$SD$  = the standard deviation of the price  $D$

$N$  = total pairs

(Danapriatna and Setiawan, 2005: 108-110)

## **CHAPTER IV**

### **RESEARCH RESULT AND DISCUSSION**

#### **A. Research Description**

##### **1. Research Subject Description**

The subjects in this research and development are one material expert, one media expert, one subject practitioner, 7 students from class XI IPS 3, 29 students from class XI IPS 2, and also 32 students from class XI IPS 1 SMA Negeri 1 Prambanan Klaten.

Table 12. List of Research Subject

<b>No</b>	<b>Description</b>	<b>Name</b>
1.	Material Expert	Adeng Pustikaningsih, M.Si.
2.	Media Expert	Rizqi Ilyasa Aghni, M.Pd.
3.	Subject Practitioner	Suharti, S.Pd.
4.	Students	a. Small Group Tryout 7 students from class XI IPS 3 SMA Negeri 1 Prambanan Klaten b. Field Tryout 29 students from class XI IPS 2 SMA Negeri 1 Prambanan Klaten

##### **2. Research Time and Place Description**

This research and development has been done in SMA Negeri 1 Prambanan Klaten which addressed in Jalan Manisrenggo Km 2,5 Prambanan Klaten, which take time from July until October 2016. The schedule of this research explained on the table below:

Table 13. Schedule of Conducting Research and Development

No	Stage	Activities	Time
1.	Analysis	a. Analyse the learning process in class which become the target b. Analyse the need of learning media c. Analyse the Standard Competence and Basic Competence d. Analyse the indicators of Basic Competence e. Analyse the objective of learning media that will be developed	July 2016
2.	Design	a. Make the design of the product b. Arrange the game instruction c. Arrange the assessment instrument to evaluate the product and to know the students' response	July – August 2016
3.	Development	a. Product Making b. Product Validation by Experts c. Product Revision Stage I	August – September
4.	Implementation	a. Small group tryout  b. Field tryout	a. September 27 <sup>th</sup> and October 1 <sup>st</sup> , 2016 b. October 14 <sup>th</sup> and 18 <sup>th</sup> , 2016
5.	Evaluation	a. Obtain the final product b. Measure the achievement of the product developed objectives	October 21 <sup>st</sup> and 25 <sup>th</sup> , 2016

## **B. Research Result**

### **1. Analysis Stage**

In analysis stage, researcher conducted an observation to an accounting teacher who teaches in class XI IPS 1. Observation has been done on July 19, 2016. Students who attended are 32 students. Learning activities take place during two-hour lesson, that is 2×45 minutes. For two hours the lesson, the teacher explains the learning material using speech method.

Researcher observed that in the beginning of the learning activities, students still paid attention when the teacher explains the learning material but when the learning activity takes approximately 30 minutes, students look bored. A total of 13 students began to busy playing their gadget which is hidden in a desk drawer, four students began to talk out of the learning material, two students bowed their heads at the table and get asleep, while three other students choose to draw on their books rather than write notes based on the teacher's explanation.

Based on the observation, 22 students from a total of 32 students or 69% of students do not pay attention to the teacher when the teacher is delivering the learning material. It shows that students who pay attention to the teacher's explanation only a small proportion. Thus, the researchers concluded that students' motivation in class XI IPS 1 is low.

This conclusion is supported by the results of the measurement of the level of students' motivation before using learning media Accounting

Jenga which is developed in this research. This measurement result shows that the students' motivation in class XI IPS 1 is low (it will be described in more detail in sub-chapter Measurement of Students' Learning Motivation on page 101).

Beside the low of students' motivation problem, researcher also faced with the problem of learning methods applied by teacher. Teacher never uses learning media every time the teacher teaches in the classroom. Teacher only uses textbook, explains the learning material by using speech method, and only use a whiteboard in the class to write down a few things that are important. It makes the learning activity becomes monotonous. In other words, there is nothing new in any learning activity that take place.

If it is done constantly, the students' motivation will be very difficult to be improved. If students have low motivation to learn, teacher will have difficulty to explain the learning material and students also will find difficulty to understand the teacher's explanation.

Accounting subject itself is a subject with continuous material from the beginning to the end of learning activity. Therefore, researcher considered that the problem above should be resolved from the beginning of the accounting subjects presented in class XI IPS. So, the researcher considered that there is a need of learning media that can be applied in the Basic Competence Understanding the Accounting Equation.



The results obtained in Analysis Stage are described briefly in the following table:

Table 14. Result of Analysis Stage

No	Analysis	Result
1.	Analyse the learning process in class which become the target	The learning motivation of students in class XI IPS 1 is low. So, there is a need to improve the learning motivation.
2.	Analyse the need of learning media	Students need a learning media that is interesting, not boring, and can improve the students' motivation.
3.	Analyse the Standard Competence and Basic Competence	The Standard Competence of accounting subject is understanding the preparation of accounting cycle in service company. One of the Basic Competence which is correct to be put on the learning media that will be developed is understanding the Accounting Equation.
4.	Analyse the indicators of Basic Competence	The indicators of the Basic Competence are: a. Understanding the concept of Accounting Equation b. Classifying accounts on accounting c. Preparing the Accounting Equation
5.	Analyse the objective of the learning media that will be developed	Accounting Jenga that will be developed by researcher hopefully can fulfill the students' need of learning media that is interesting, not boring, and can help students to understand the learning material. Besides that, the students' motivation can increase.

## 2. Design Stage

### a. Make the design of the product

Researcher starts to create the preliminary design for Accounting Jenga that will be developed. Accounting Jenga has some differences with Jenga game in general. Accounting Jenga requires cards as tools to deliver the learning material and also some questions which are accordance with the learning material that is delivered. The cards are Material Cards, Bonus Cards, Question Cards, Challenge Cards (blue), Challenge Cards (black), and Opportunity Cards that the color is same as the color of jenga's blocks. In addition there are Answer of Bonus Cards, Answer of Question Cards, and Point Cards to complete the function of the cards beforehand.

Here is a table which illustrated the comparison between Jenga game in general and Accounting Jenga:

Table 15. Comparison between Jenga Game in General and Accounting Jenga

No	Jenga (Generally)	Accounting Jenga
1.	Consist of 54 pieces of wooden blocks with six kind of different colors, namely red, white, yellow, blue, black, and green	Consist of 54 pieces of wooden blocks with six kind of different colors, namely red, white, yellow, blue, black, and green
2.	There is one dice that the color on the sixth side is accordance with the wooden blocks	There is one dice that the color on the sixth side is accordance with the wooden blocks
3.	There are no cards	There are cards: a. Material Cards (red)

		b. Question Cards (yellow) c. Answer of Question Cards (orange) d. Bonus Cards (white) e. Answer of Bonus Cards (pink) f. Opportunity Cards (green) g. Challenge Cards (blue and black) h. Point Cards (purple)
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There are eight kinds of cards which are needed in Accounting Jenga. The function of each cards are as follow:

1) Material Card (Red)

The learning material is written in this card. Students are asked to read the learning material when they get red color after rolling dice. The number of Material Card adjusts to the number of learning material that will be delivered. The material that is written on this card will be delivered in simple language and also directly to the core of learning material. So, students can understand it easily. This card will also be equipped with animated picture that illustrates the learning material which is delivered, so it will look more interesting and can help the students to remember the learning material.

This card will be made 10 pieces for Level 1, 16 pieces for Level 2, and 10 pieces for Level 3. It depends on the learning material that will be delivered on these cards.

## 2) Question Card (Yellow)

Question Card contains questions related to the learning material which is presented on Material Card. This card will be made 10 pieces for each level. Question Card will be taken by the players when they acquire yellow color when they roll the dice. On each card there will be a point that is eligible to earn by the players when they can answer the question correctly. The point of Question Card is 2 for Level 1, 3 for Level 2, and 4 for Level 3.

## 3) Answer of Question Card (Orange)

Answer of Question Card contains the answer of question card. This card used to match the player's answer when they try to answer the question from Question Card, so they can decide whether the answer is right or wrong.

## 4) Bonus Card (White)

Bonus Card contains questions related to the learning material which is presented on Material Card. This card will be made 10 pieces for each level. Bonus Card will be taken by the players when they acquire white color when they roll the dice. On each card there will be a point that is eligible to earn by the players when they can answer the question correctly. The point of Question Card is 4 for Level 1, 6 for Level 2, and 8 for Level 3.

5) Answer of Bonus Card (Pink)

Answer of Bonus Card is a card that contains the answer to the question on Bonus Card. This card becomes the answer key that is used to match the player's answer to the question of Bonus Card. Then, they decide whether the answer is right or wrong.

6) Opportunity Card (Green)

The function of Opportunity Card is to give an opportunity for players to ask other players if there are any learning materials that are not yet understood. Opportunity Card will be created as many as 10 pieces for each level. This card will be drawn when the students get green color when they roll the dice. By creating this card, it is expected that students will talk to their group-mates, so each player will help each other to understand the learning material presented.

7) Challenge Card (Blue and Black)

This Challenge Card contains a challenge that will ask the players to take the Material Card, Question Card, Bonus Card, Opportunity Card, another Challenge Card, or remove certain blocks. This Challenge Card will be made into two kinds, namely the Blue Challenge Card and Black Challenge Card. Both Blue Challenge Card and Black Challenge Card, will be made as many as 10 pieces for each level.

Players are asked to take a Blue Challenge Card when they get blue color after rolling the dice. Same as the Blue Challenge Card, Black Challenge Card can be taken when the players get black color after rolling the dice. Besides giving a challenge to the players, this card also becomes the controller of the game. The player will also be directed to take Material Card, so the game will not require a very long time.

#### 8) Point Card (Purple)

Point Card contains the number of points for each Question Card and Bonus Card. This Point Card will be made as many as 20 pieces, which 10 pieces is Point Card to Question Card and another 10 pieces is Point Card to Bonus Card. This card will be taken after the player can answer the question from Question Card or Bonus Card correctly. This Point Card will be calculated at the end of the game to know the total point of each group.

#### b. Arrange the Game Instruction

To be able to play, Accounting Jenga needs some instruction. So, researcher creates the game instruction as follow:

- 1) Arrange 54 pieces of jenga's blocks into a tower consist of 18 layers of blocks in which each layer consist of three blocks. The blocks layer arranged transversely.
- 2) The game will take place in three stages, namely Level 1, Level 2, and Level 3.

- 3) Each group consists of 6-8 players. Each player takes turn to roll the dice. The color of the dice that is out shows which blocks should be taken and moved to the top of the tower without making the jenga tower collapse. All blocks can be removed, except the blocks that are located in the top three layers.
- 4) After moving the jenga's block, the player should take a card which has the same color as the block.
- 5) Bonus Cards and Question Cards are cards that contain questions which must be answered by the player who take the card. Both of the cards are listed the number of points that can be earned by the players when they can answer the questions correctly. Then the players can take the Point Cards in accordance with the number of points indicated on Question Cards and Bonus Cards.
- 6) To know that the players' answer is right or wrong, other players can help to match the answer with the answer key in Answer of Bonus Cards and Answer of Question Cards.
- 7) The game will end when all of the Material Cards have been read.
- 8) If the jenga tower is collapse in the middle of the game, the group's point will be reduced: 10 points (Level 1), 15 points (Level 2), and 20 points (Level 3).
- 9) Then, the game will take place back after rearrange the jenga tower and continue the previous game round until all material cards have been drawn.

10) The points which are gotten by each player will be accumulated into groups' points. Then, Points from Level 1, Points from Level 2, and Points from Level 3 will be summed into final points. The group who can collect the highest points is the winning group.

c. Arrange the Assessment Instrument

In this stage, researcher arranges the validation instrument, students' response instrument, and students' motivation instrument. The validation instrument used to validate the product which is developed. This instrument arranged to be filled by material expert, media expert, and subject practitioner. The students' response instrument is used to know the students' responses about Accounting Jenga. It is arranged to be filled by students who become the object of Implementation Stage in small group tryout and field tryout.

Meanwhile, students' motivation instrument is used to measure the students' learning motivation in class XI IPS 1 SMA Negeri 1 Prambanan Klaten. The items in students' motivation instrument are taken from indicators of learning motivation by Uno (2012: 23). Researchers conducted validation test for students' motivation instrument to class XI IPS 3 SMA Negeri 1 Prambanan Klaten which the characteristics are not much different from the students to be studied. From 20 items in the motivation questionnaire obtained 15 items that are valid. The validation result of learning motivation questionnaire contained in Appendix 2g.



### 3. Development Stage

#### a. Making the Product

Researcher starts to create the Accounting Jenga based on the result in the previous stage. Researcher creates the cards and any other things that are useful in this learning media by using *Corel Draw X5*. The other things that are useful in Accounting Jenga such as the outside box as the package of jenga's blocks and the dice, the outer box as the package of Accounting Jenga overall, the rule of the game, cards divider to separate the cards based on the level, and also the attachment of Material Cards Level 3 which take form some tables. The tables are written separately because they do not fit if written directly on the Material Cards.

After that, researcher conducted the printing process. The specifications of the cards, the boxes, game instruction, attachment of the Material Cards, and the cards divider are described in the following table:

Table 16. Specifications of the Printing Process

No	Item	Type of Paper	Thickness	Number of Sides
1.	Cards	<i>Ivory</i>	230 grams	2 sides
2.	Inside Box	<i>Ivory</i>	260 grams	1 side
3.	Outside Box	<i>Art Carton</i>	310 grams	1 side
4.	Attachment of Material Cards Level 3 and Game Instruction	<i>HVS</i>	80 grams	2 sides
5.	Cards Divider	<i>Art Paper</i>	120 grams	1 side

## b. Product Validation by Experts

Data collected from these media development research is quantitative data as the primary data and qualitative data in the form of suggestions from the validator. Validation is the assessment stage before the media is tested to the students. Validation of Accounting Jenga is conducted by one lecturer material expert, one lecturer media expert, and one subject practitioner.

### 1) Validation from Material Expert

The material expert in this research is Mrs. Adeng Pustikaningsih, M.Si. Validation is done related to the feasibility of material aspect, language aspect, and learning aspect of Accounting Jenga that is developed by giving score 1-5 scale in the questionnaire. The recapitulation of validation result by material expert can be seen in Appendix 3b. Material expert is giving comments and suggestions also to improve the media.

In summary, the recapitulation of validation result is presented in the following table:

Table 17. Recapitulation of Validation Result by Material Expert

Aspect	Item Number	Total Score	Average Score
Material Aspect	12	58	4.83
Language Aspect	3	14	4.67
Learning Aspect	5	25	5.00
<b>Total Average Score</b>			<b>4.83</b>

Based on Table 17, it is known that the average score is 4.83. This score is in the range  $\bar{X} > 4.20$ , which means that this

media developed is in category "Strongly Feasible". The validation result by material expert shows that the Accounting Jenga that was developed based on the feasibility of material aspect, language aspect, and learning aspect deserves to be tested based on the comments and suggestions from material expert.

## 2) Validation from Media Expert

The media expert in this research is Mr. Rizqi Ilyasa Aghni, M.Pd. Validation is done related to the feasibility of language aspect, visual display aspect and using technique of media aspect of Accounting Jenga that is developed by giving score 1-5 scale in the questionnaire. The recapitulation of validation result by media expert can be seen in Appendix 4b. Media expert is giving comments and suggestions also to improve this media.

In summary, the recapitulation of validation result is presented in the following table:

Table 18. Recapitulation of Validation Result by Media Expert

Aspect	Item Number	Total Score	Average Score
Language Aspect	2	8	4.00
Visual Display Aspect	10	43	4.30
Using Technique of Media Aspect	6	27	4.50
<b>Total Average Score</b>			<b>4.27</b>

Based on the table above, it is known that the average score is 4.27. This score is in the range  $\bar{X} > 4.20$ , which means that this media developed is in category "Strongly Feasible". The

validation result by media experts shows that the Accounting Jenga that was developed based on the feasibility of language aspect, visual display aspect, and using technique of media aspect is Strongly Feasible to be tested based on the comments and suggestions from media expert.

### 3) Validation from Subject Practitioner

The subject practitioner in this research is Mrs. Suharti, S.Pd. who becomes the accounting teacher in SMA Negeri 1 Prambanan Klaten. Validation is done related to the feasibility of material aspect, language aspect, learning aspect, visual display aspect, and using technique of media aspect of Accounting Jenga that is developed by giving score 1-5 scale in the questionnaire. The recapitulation of validation result by the subject practitioner can be seen in Appendix 5b. The subject practitioner is also giving comments and suggestions to improve this media. The recapitulation of validation result described in the following table:

Table 19. Recapitulation of Validation Result by Subject Practitioner

<b>Aspect</b>	<b>Item Number</b>	<b>Total Score</b>	<b>Average Score</b>
Material Aspect	12	58	4.83
Language Aspect	3	15	5.00
Learning Aspect	5	25	5.00
Visual Display Aspect	5	25	5.00
Using Technique of Media Aspect	5	25	4.80
<b>Total Average Score</b>			<b>4.93</b>

Based on the table above, it is known that the average score is 4.93. This score is in the range  $\bar{X} > 4.20$ , which means that this media developed is in category "Strongly Feasible". The validation result by Subject practitioner shows that the Accounting Jenga that was developed based on the the feasibility of material aspect, language aspect, learning aspect, visual display aspect, and using technique of media aspect deserves to be tested based on the comments and suggestions from Subject practitioner.

Based on the validation results from each validator, the score comparison of Accounting Jenga can be seen in the table below:

Table 20. Comparison of the Validation Result by Experts

Aspect	Average Score from Validator			Average Score	Category
	Material Expert	Media Expert	Teacher		
Material Aspect	4.83	-	4.83	4.83	<b>Strongly Feasible</b>
Language Aspect	4.67	4.00	5.00	4.56	<b>Strongly Feasible</b>
Learning Aspect	5.00	-	5.00	5.00	<b>Strongly Feasible</b>
Visual Display Aspect	-	4.30	5.00	4.65	<b>Strongly Feasible</b>
Using Technique of Media Aspect	-	4.50	4.80	4.65	<b>Strongly Feasible</b>
<b>Total Average Score</b>				<b>4.74</b>	<b>Strongly Feasible</b>

Table above shows that the average score of learning aspect is in the first place that is 5.00. Then the material aspect is in the second place with average score 4.83. In third place are visual display aspect and using technique of media aspect with average score 4.65. Then, the last place is language aspect with average score 4.56. Every aspect

included in "Strongly Feasible" category. The total average score is 4.74. This score is in range  $\bar{X} > 4.20$ , which means that this media developed is in category "Strongly Feasible".

c. Product Revision Stage I

Revision is done to minimize mistakes and make Accounting Jenga feasible to be used. Revision stage I conducted after the beginning product be validated by material expert, media expert, and subject practitioner. Here are the things that need to be revised based on the advices from the experts:

1) Revision from Material Expert

a) Material Aspect

(1) *Harta, Utang, Modal* terms in Material Card Level 1 number 1 are not correct to be used in Accounting. It has to be replaced by *Aset, Kewajiban, dan Ekuitas* terms.

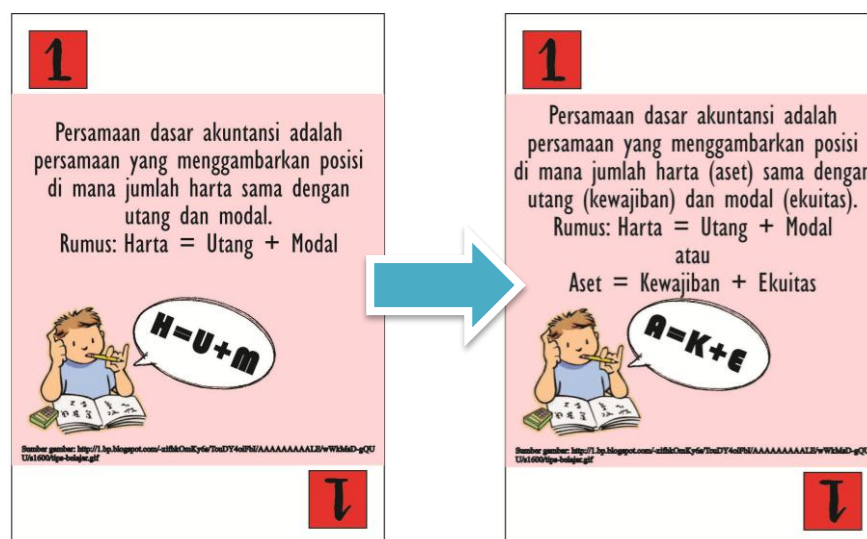


Image 3. Asset, Liabilities, Equity Before and After Revision

- (2) Explanation of material in Material Card Level 1 number 4 about the classification of assets are divided into five types, namely *aktiva lancar*, *investasi*, *aktiva tetap*, *aktiva tetap tidak berwujud*, and *harta lain-lain* is not correct. Assets are only classified into two kinds of groups, i.e. *aset lancar* (current asset) and *aset tidak lancar* (non-current asset). Then, it will be explained that is included in non-current assets are investments (*investasi*), fixed assets (*aset tetap*), intangible assets (*aset tidak berwujud*), and other assets (*aset lain-lain*).



Image 4. Asset Classification Before and After Revision

#### b) Language Aspect

- (1) The sentence on Question Cards Level 2 number 7 is not specific. It seems ambiguous and makes students confused to answer the question. The sentence should be specified,

so the players can able to answer the question with one correct answer.

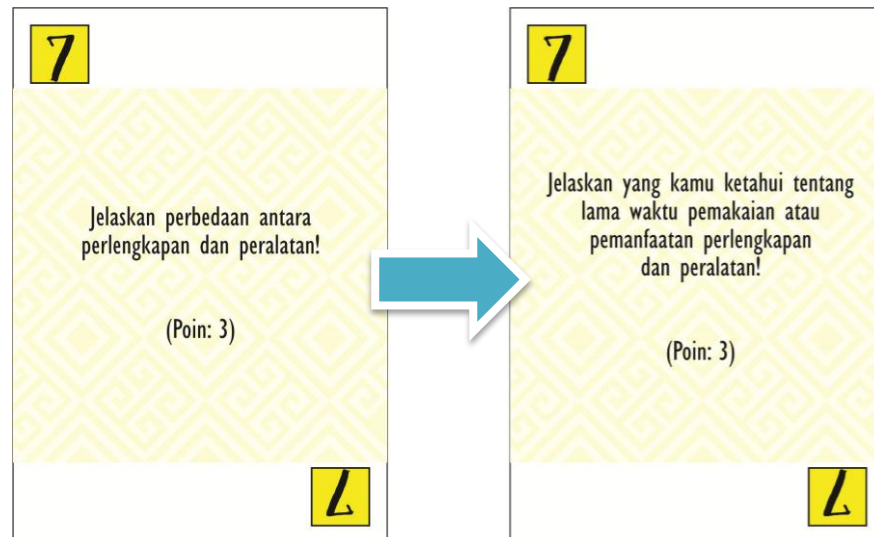


Image 5. Question on Question Card Level 2 Before and After Revision

(2) The sentence on Question Cards Level 3 number 1 is not clear enough. It can make the students answer with a variety of answers which also true. The sentence should be clarified, so that any person who read the question can answer with the same correct answer.

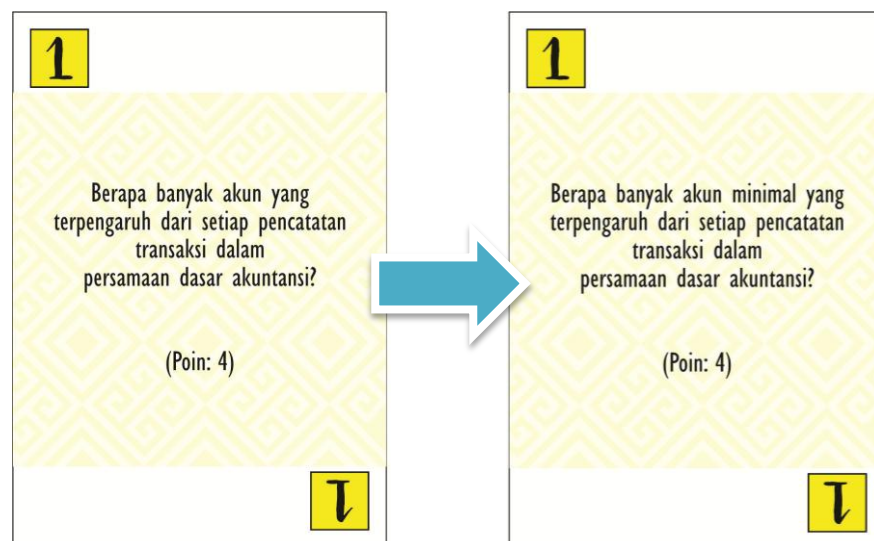


Image 6. Question on Question Card Level 3 Before and After Revision



(3) The question on Bonus Card Level 3 number 2 has a wide scope of answers. Students can give the correct answer, but it is outside the answer key. It can make student who does not understand the material well can blame it because the answers is not written in the answer key even though the answer is correct. Thus, researcher should change the question with a question that only has one correct answer.

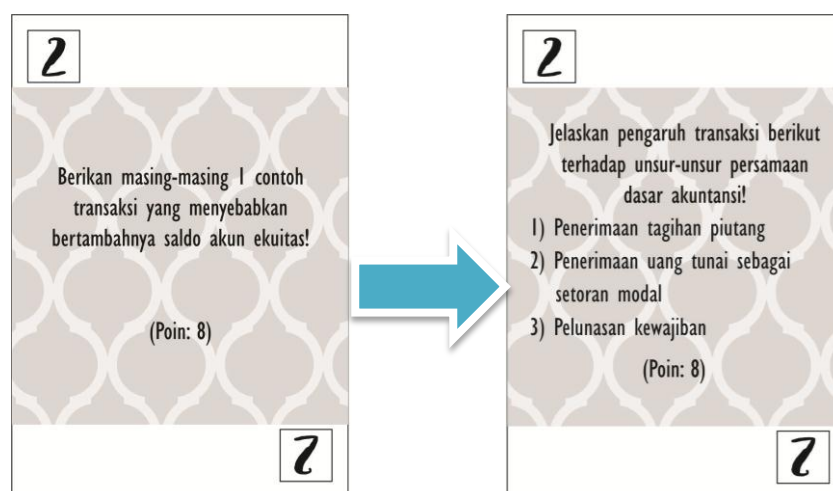


Image 7. Question on Bonus Card Level 3 Before and After Revision

## 2) Revision from Media Expert

(a) Background on the backside of each card is too plain. It will be better if researcher used a pattern as the background to make it more attractive. In addition, the background of the card number is too complex and looks disturbing. Researcher should change it into a simple transparent circle. Besides that, it is necessary to write down the name of the card and the level, so the player can recognize the card easily by reading it.

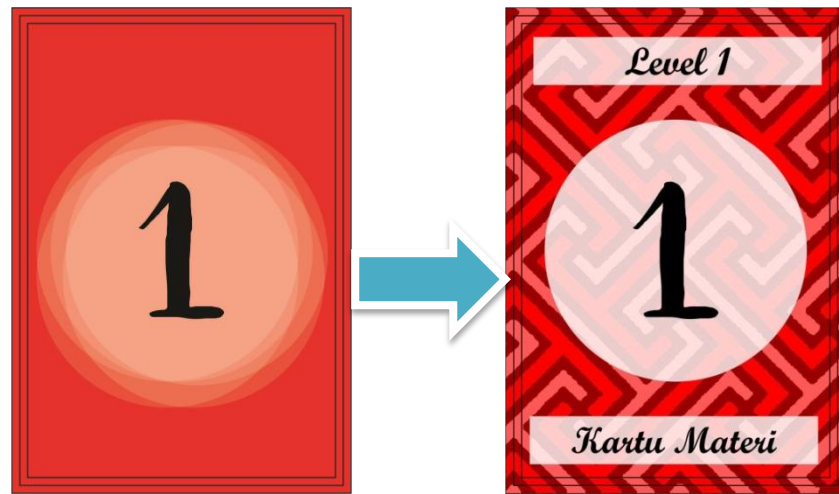


Image 8. Backside of Material Card Before and After Revision

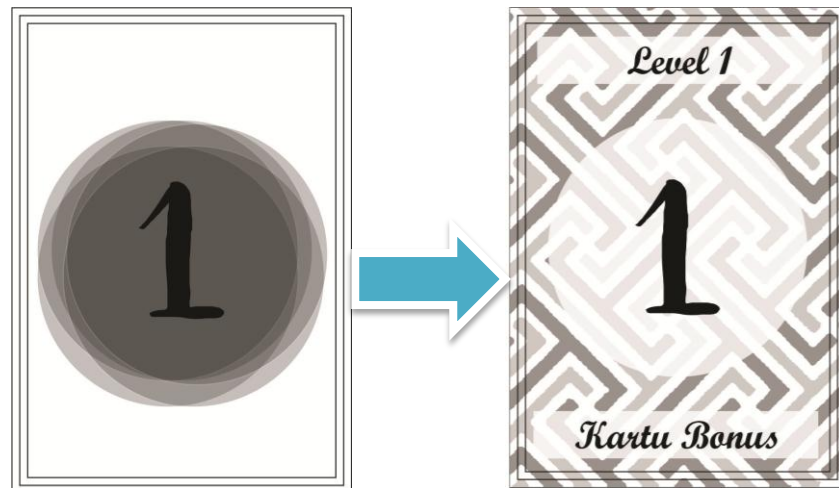


Image 9. Backside of Bonus Card Before and After Revision

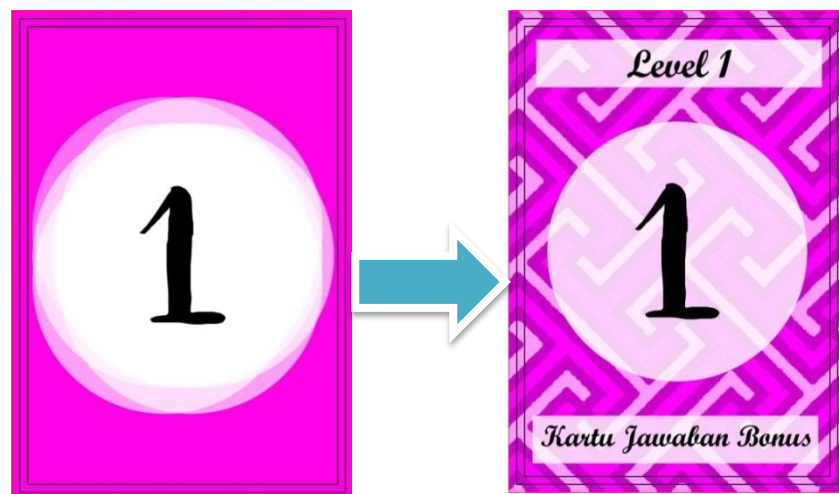


Image 10. Backside of Answer of Bonus Card Before and After Revision

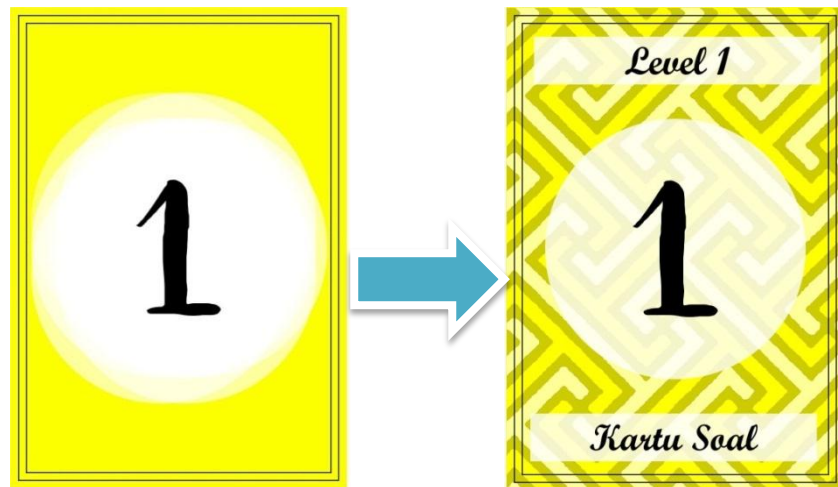


Image 11. Backside of Question Card Before and After Revision

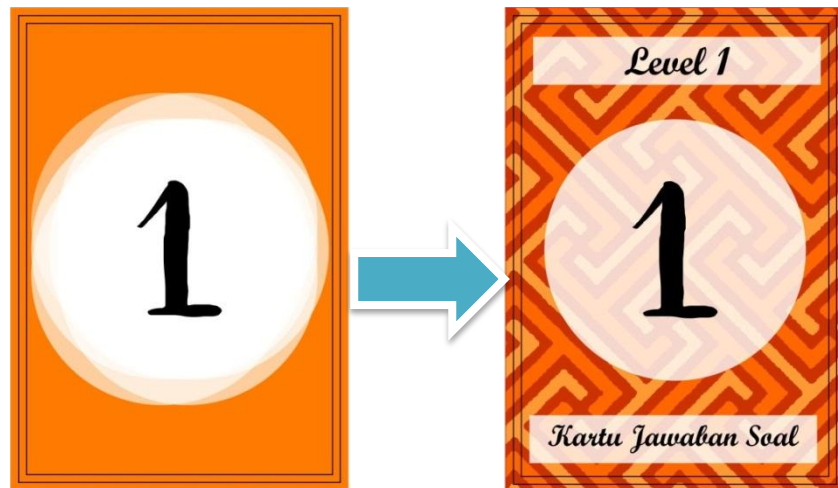


Image 12. Backside of Answer of Question Card Before and After Revision

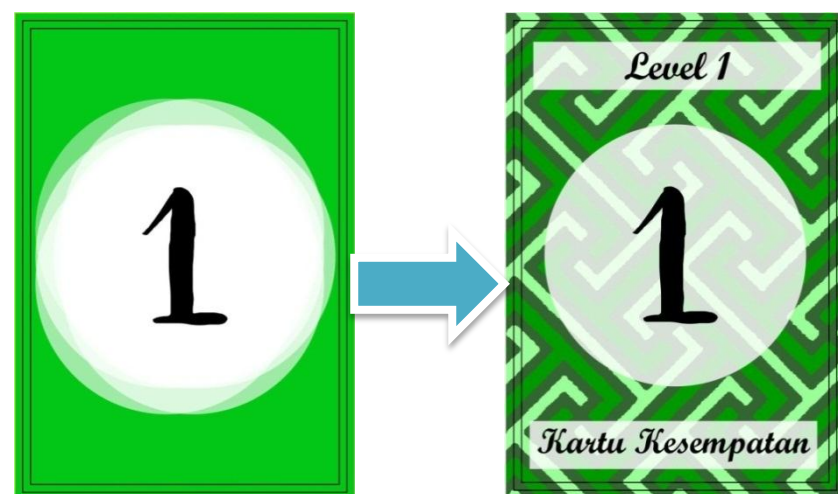


Image 13. Backside of Opportunity Card Before and After Revision

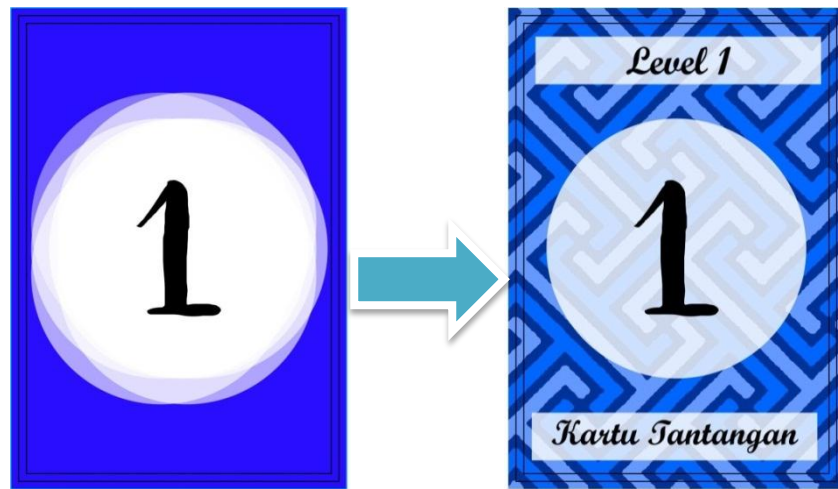


Image 14. Backside of Blue Challenge Card Before and After Revision

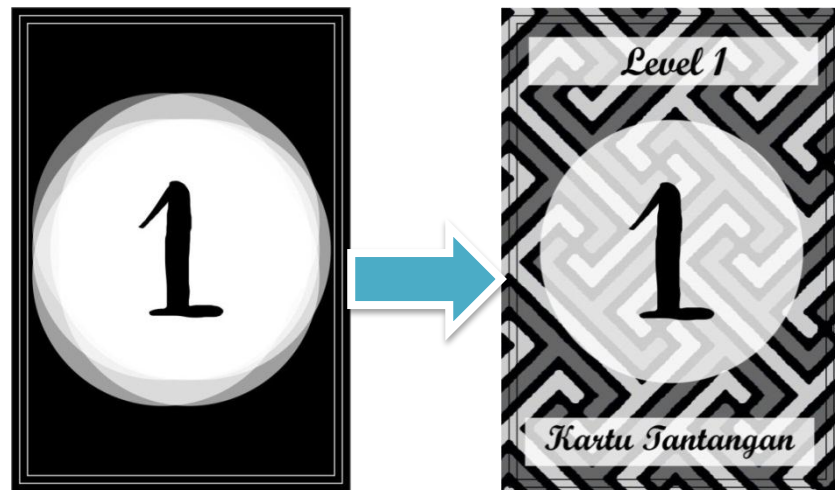


Image 15. Backside of Black Challenge Card Before and After Revision

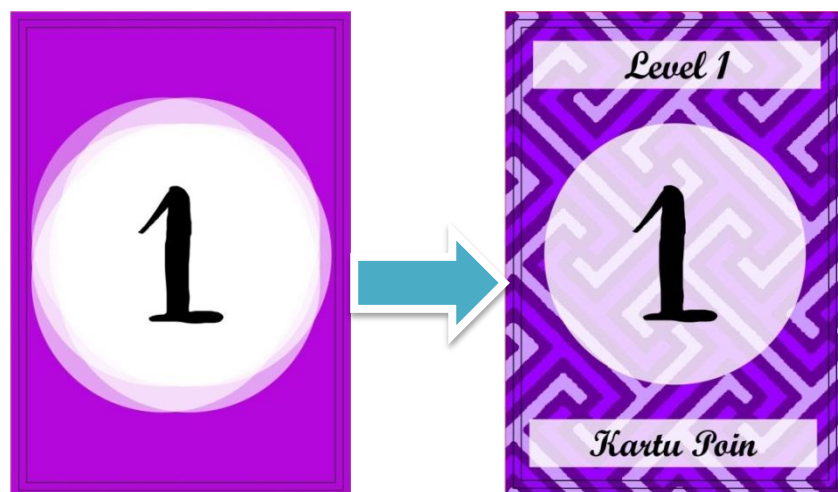


Image 16. Backside of Point Card Before and After Revision

- (b) The Logo of Accounting Jenga is too simple. A logo should be changed into a logo that is unique, attractive, eye-catching, and represent the product.

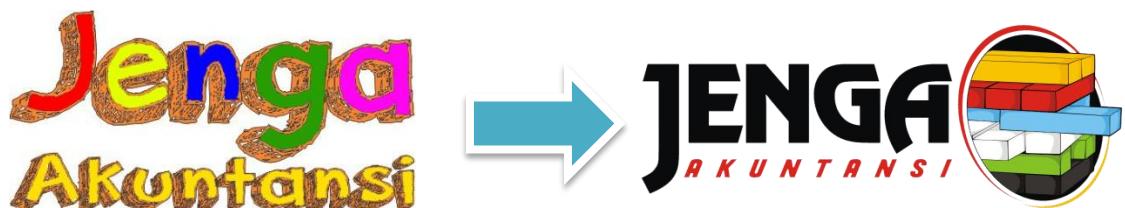


Image 17. Logo of Accounting Jenga Before and After Revision

- (c) The designed box can not be used to put all of the Accounting Jenga's components. Thus, the box should be made into two kinds, namely box inside and box outside. The inside box is a box to put the jenga's blocks and the dice. The outside box is a large box to put all of the Accounting Jenga's components. The inside box has length  $\times$  width  $\times$  height of 5,3 cm  $\times$  5,3 cm  $\times$  19 cm. The size of the outside box is 25 cm  $\times$  16 cm  $\times$  7 cm.



Image 18. Box of Accounting Jenga Before Revision



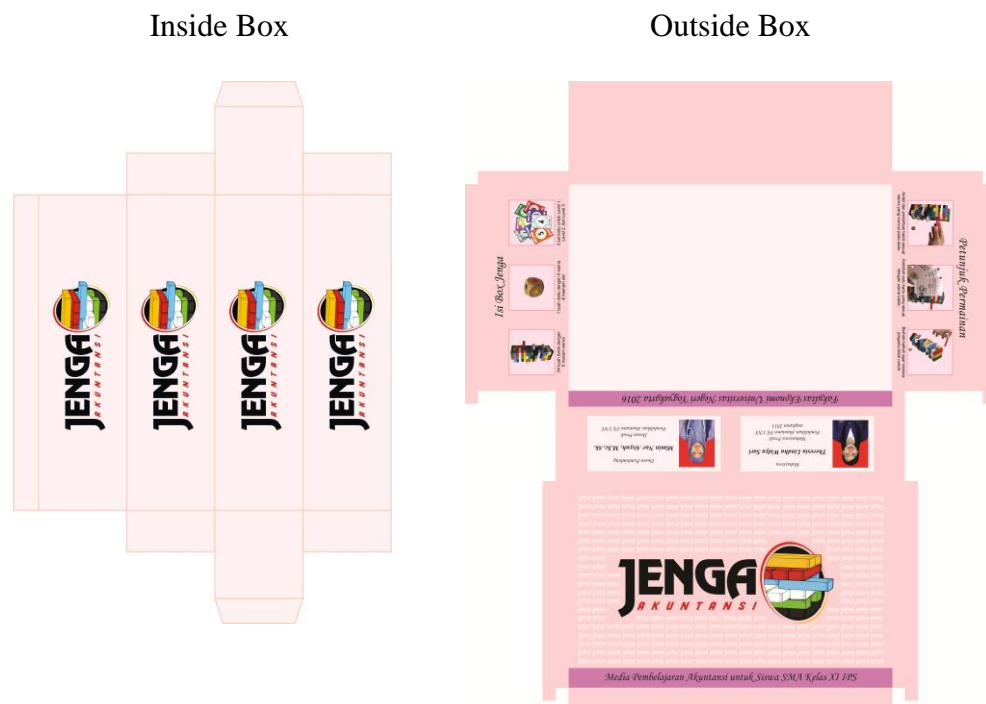


Image 19. Box of Accounting Jenga After Revision

### 3) Revision from Subject Practitioner

Revision from Subject practitioner who is the Accounting teacher in SMA Negeri 1 Prambanan Klaten is only about material aspect. The example about current asset on Material Card Level 2 number 5 is not complete. It is only written *Kas* (Cash), *Piutang Usaha* (Account Receivable), and *Perlengkapan* (Supplies). Cash what is contemplated in the example is not detail. If it is written in that way, it will make sense that cash is the only money which is on hand the company. In fact, the money that is saved in bank is also included in cash. Thus, the example should be specified by explaining that the company's money in the bank is also included in cash.

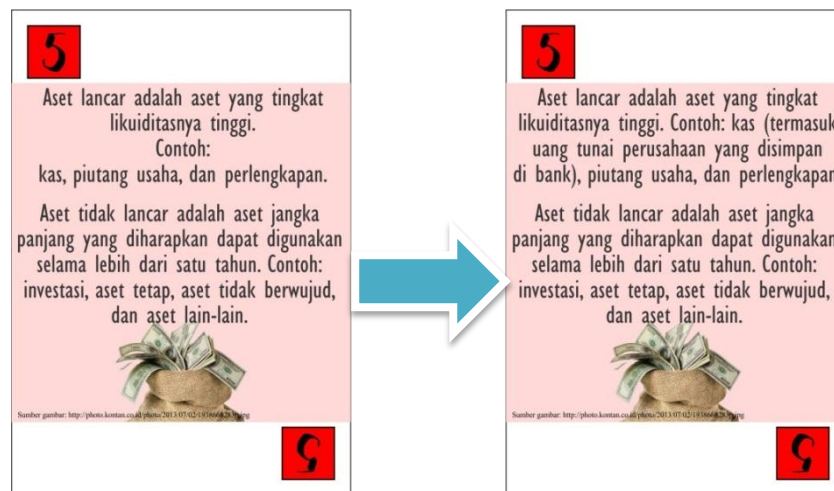


Image 20. Example of Current Asset Before and After Revision

#### 4. Implementation Stage

After Accounting Jenga has been revised in Product Revision Stage I, it is implemented in a real condition to students who become the subject of product tryout. There are four steps that have been done by researcher. The four steps are explained below:

##### a. Small Group Tryout

Accounting Jenga has been tried out in a small group. The students who become the subject of this small group tryout are seven students from class XI IPS 3. These students are grouped based on their abilities in cognitive aspect and psychomotor aspect, namely two students with high ability, three students with middle ability, and two students with low ability.

The small group tryout conducted twice. In first meeting, students are asked to learn by using Accounting Jenga Level 1. This meeting has been done on September 27<sup>th</sup>, 2016. In first meeting, the students are only asked to play Accounting Jenga Level 1 because

there is a need of time to explain the game instruction. It is necessary to explain the game instruction in order to make the students understand the instruction well. Then, in second meeting, students are asked to play Accounting Jenga Level 2 and Level 3. This meeting has been done on October 1<sup>st</sup>, 2016.

Here is the recapitulation about the duration of the game and the points that is obtained by the students:

Table 21. Duration of the Game and Points Obtained in Small Group Tryout

Level 1		Level 2		Level 3	
Time	Points	Time	Points	Time	Points
50 minutes	26	50 minutes	38	30 minutes	56

After students finished playing Accounting Jenga Level 3, students were asked to fill out the students' response questionnaires about the Accounting Jenga developed. There are several aspects which are assessed by the students, namely material aspect, language aspect, learning aspect, visual display aspect, and media effectiveness aspect. Each item will be assessed with a scale score of 1-5. In addition, students are also asked to give comments for the sake of the Accounting Jenga improvement.

Based on the small group tryout, the students' response about the learning media developed is known. Here is the recapitulation of students' response about the Accounting Jenga:



Table 22. Recapitulation of Students' Response in Small Group Tryout

Aspect	Item Number	Total Score	Average Score
Material Aspect	4	125	4.46
Language Aspect	2	62	4.43
Learning Aspect	6	198	4.71
Visual Display Aspect	4	127	4.54
Media Effectiveness Aspect	4	123	4.39
<b>Total Average Score</b>			<b>4.51</b>

Table above shows that based on the students response, material aspect get score 4.46, language aspect get score 4.43, learning aspect get score 4.71, visual display aspect get score 4.54, and media effectiveness aspect get score 4.39. The total average score of each aspect is 4.51. This score is in the range  $\bar{X} > 4.20$ , which means that this media developed is in category "Strongly Feasible". It can be concluded that Accounting Jenga is "Strongly Feasible" to be tried out in the next step, namely field tryout. The full recapitulation table of students' response in small group try out can be seen in Appendix 6c.

b. Product Revision Stage II

Researcher does not conduct the product revision stage II because of these reasons:

- 1) The conclusion based on the students' response in step small group tryout shows that Accounting Jenga is Strongly Feasible to be used.
- 2) Students' comments relate to their subjective point of view.

- 3) The duration of the game is suitable with the duration of learning activities in the classroom which for one meeting lasts for 2×45 minutes.

c. Field Tryout

After Accounting Jenga implemented in small group tryout, it is implemented in field tryout. The students who become the subject of the field tryout are 29 students from class XI IPS 2. This class is chosen because the students have similar characteristic with students in XI IPS 1. Students in this class are grouped based on their abilities in cognitive aspect and psychomotor aspect. Each group has 3-4 students with high ability, two students with middle ability, and two students with low ability.

The field tryout conducted twice. The time allocation of each meeting is 2×45 minutes or 90 minutes. First meeting has been done on October 14<sup>th</sup>, 2016 and the second meeting has been done on October 18<sup>th</sup>, 2016.

In first meeting, the students are only asked to play Accounting Jenga Level 1. It is due to the necessity of time to explain the game instruction in order to make the students understand the instruction well. Then, the students are asked to play Accounting Jenga Level 2 and Level 3 in the second meeting.

Those 29 students are grouped into four groups, namely Group 1, Group 2, Group 3, and Group 4. The group list for this field tryout

can be seen in Appendix 6e. The time duration that is required to finish this game and the points obtained by each group are presented in the following table:

Table 23. Duration of the Game and Points Obtained in Field Tryout

<b>Groups</b>	<b>Level 1</b>		<b>Level 2</b>		<b>Level 3</b>	
	<b>Time</b>	<b>Points</b>	<b>Time</b>	<b>Points</b>	<b>Time</b>	<b>Points</b>
Group 1	60 minutes	22	67 minutes	48	40 minutes	52
Group 2	65 minutes	18	55 minutes	50	25 minutes	60
Group 3	70 minutes	-4	80 minutes	45	-	-
Group 4	68 minutes	26	78 minutes	35	-	-
<b>Average Time</b>	<b>66 minutes</b>		<b>70 minutes</b>		<b>33 minutes</b>	

The table above shows that on average it takes 66 minutes to finish Jenga Accounting Level 1, it takes 70 minutes to finish Jenga Accounting Level 2, and it takes 33 minutes to finish Jenga Accounting Level 3. The time that is required to finish Accounting Jenga Level 1 is enough if the game applied in one meeting that the time allocation is 90 minutes. However, the time allocation in the second meeting is not enough to finish Jenga Accounting Level 2 and Level 3 at the same time.

Besides that, there is a condition where all of the Bonus Cards and Question Cards have been opened. The solution of this condition is to roll the dice again when the players get white color or yellow color. The condition and the solution of this condition have not written in the game instruction yet.

After the field tryout is done, students were asked to fill out the students' response questionnaires about the Accounting Jenga. There are several aspects which are assessed by the students, namely material aspect, language aspect, learning aspect, visual display aspect, and media effectiveness aspect. Each item will be assessed with a scale score of 1-5. Students are also asked to give comments or suggestions for the sake of the Accounting Jenga improvement.

Based on the field tryout, the students' response about the learning media developed is known. Here is the recapitulation of students' response about the Accounting Jenga:

Table 24. Recapitulation of Students' Response in Field Tryout

Aspect	Item Number	Total Score	Average Score
Material Aspect	4	493	4.25
Language Aspect	2	246	4.24
Learning Aspect	6	759	4.36
Visual Display Aspect	4	488	4.21
Media Effectiveness Aspect	4	482	4.25
<b>Total Average Score</b>			<b>4.26</b>

Table above shows that based on the students response, material aspect get score 4.25, language aspect get score 4.24, learning aspect get score 4.36, visual display aspect get score 4.21, and media effectiveness aspect get score 4.25. The total average score of each aspect is 4.26. This score is in the range  $\bar{X} > 4.20$ , which means that this media developed is in category "Strongly Feasible". The full

recapitulation table of students' response in field try out can be seen in Appendix 6f.

d. Product Revision Stage III

It is shown in the table above that there are two groups who have not played the Jenga Accounting Level 3, namely the Group 3 and Group 4. It can be caused by several factors as follows:

- 1) Students do not want to run the game anymore because their jenga tower is high enough so it is vulnerable to collapse.
- 2) Students are too afraid if they make the jenga tower collapse, so they need a long time just to take and remove one jenga's block.
- 3) The number of Material Card in Level 2 is quite a lot, which is 16 pieces, so it needs a longer time than Level 1 and Level 3 to finish reading the whole Material Card.

Based on the factors above, the first factor and the second factor are the factors that arise from within the individual student. Thus, it can only be tackled by giving encouragement and motivation to the students. Encouragement and motivation are done in order to make the students brave to take and move the jenga's block immediately, so the game continues to run. Meanwhile, the third factor is an extern factor. Thus, this factor is actionable associated with this research.

The Accounting Jenga game is finished when the players have read the entire of Material Cards. Thus, it is need to add a function into the available cards that will direct the players to take the Material

Cards. Thus, the players' opportunity to take Material Cards will be increase.

The cards contained in the Accounting Jenga are Material Card, Bonus Card, Answer of Bonus Card, Question Card, Answer of Question Card, Opportunity Card, Blue Challenge Card, Black Challenge Card, and Point Card. Five of the nine types of cards, namely Material Card, Bonus Card, Answer of Bonus Card, Question Card, Answer of Question Card, have had a clear function. So, those cards could not be added a function to direct the players to take the Material Card.

On the Blue Challenge Card and Black Challenge Card are exist some cards that will direct the players to take the Material Card as a challenge. Thus, the function that will direct the player to take the Material Card could not be added again in Blue Challenge Card and Black Challenge Card. It is important, so that both of the cards will not lose their function as a card challenge.

While the Point Card contains points for the correct answer to each question on Question Card and Bonus Card. Thus, it can be concluded that the only card which can be used to direct the players to take the Material Card is Opportunity Card. But, not all of the Opportunity Cards will be added this function. Here are the revisions to the Opportunity Cards Level 2:

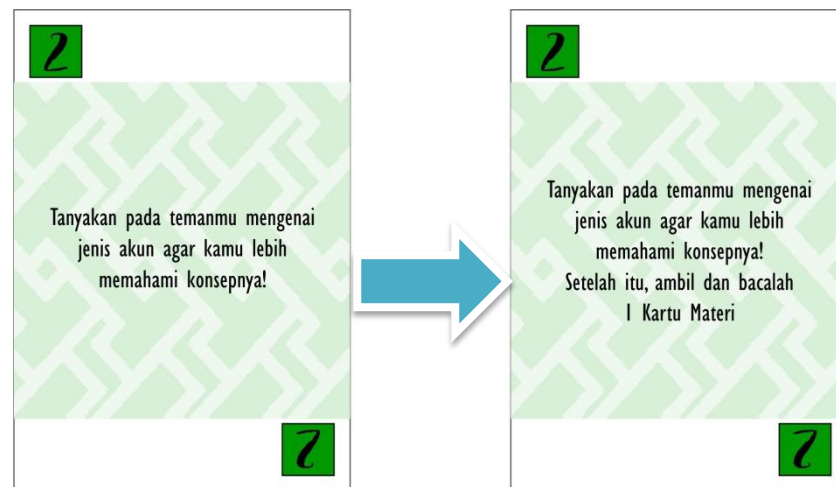


Image 21. Opportunity Card Level 2 Number 2 Before and After Revision

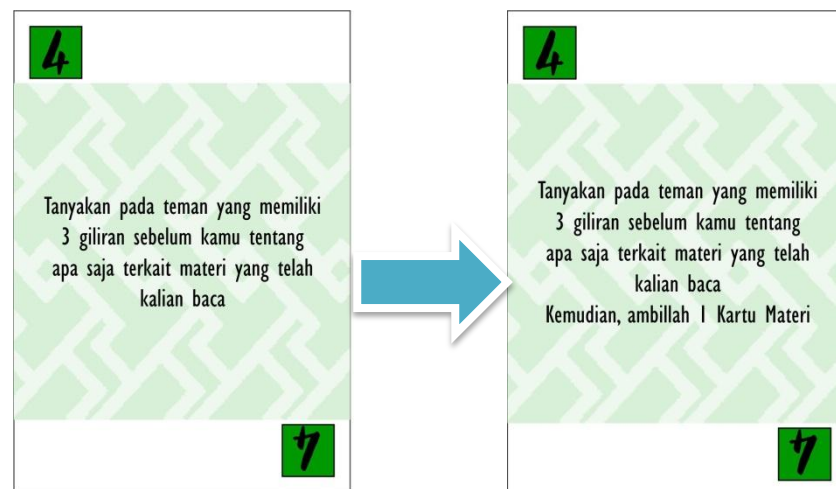


Image 22. Opportunity Card Level 2 Number 4 Before and After Revision

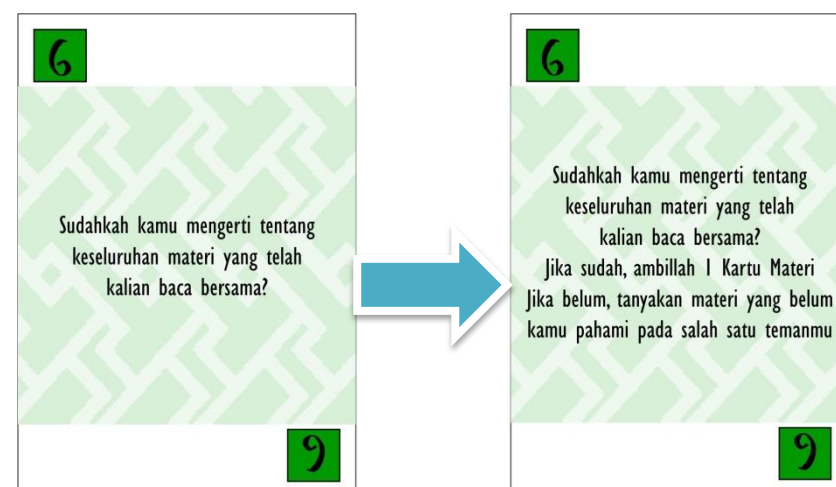


Image 23. Opportunity Card Level 2 Number 6 Before and After Revision

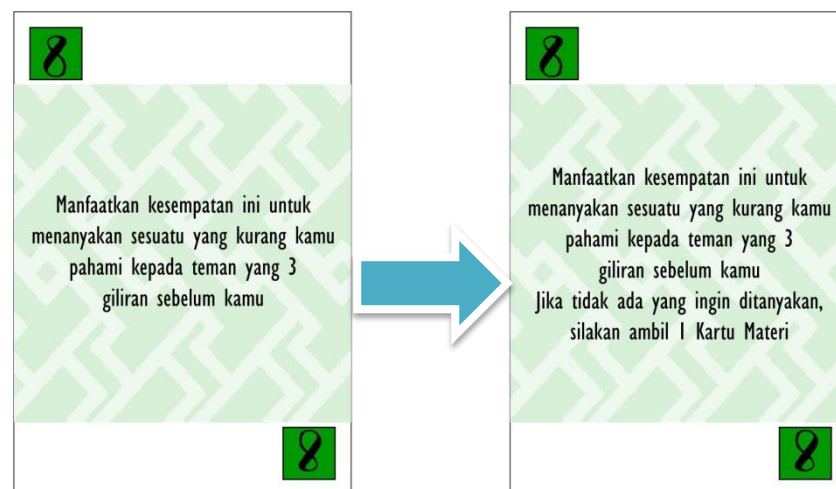


Image 24. Opportunity Card Level 2 Number 8 Before and After Revision

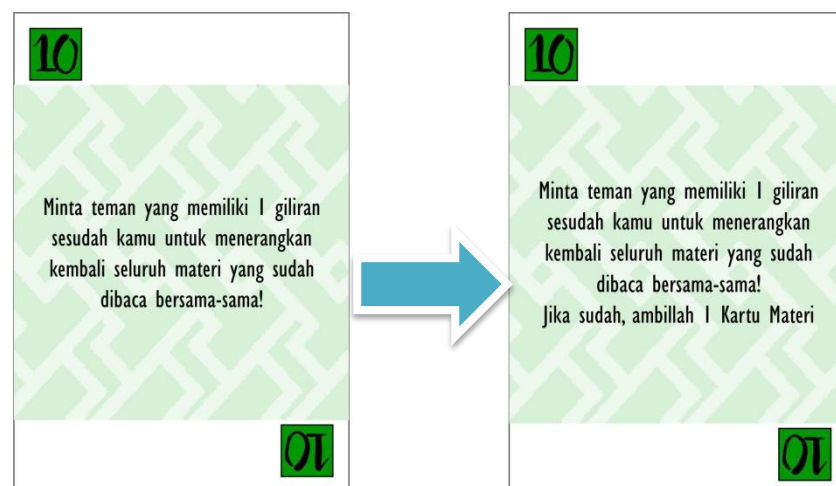


Image 25. Opportunity Card Level 2 Number 10 Before and After Revision

The game instruction is also need to be revised because there is an unpredictable condition happens in the field tryout. Thus, the game instruction has to be added the solution of this condition.

- 11) If all of the Bonus Cards and Question Cards are already opened during the game, the players should roll the dice again to get any color, except white color (Bonus Cards) and yellow color (Question Cards).



### Petunjuk Permainan

1. Sebanyak 54 buah balok jenga disusun membentuk sebuah menara yang terdiri dari 18 lapisan balok di mana setiap lapis terdiri dari tiga buah balok. Lapisan balok tersebut disusun secara melintang.
2. Permainan akan berlangsung selama tiga tahap, yaitu: Level 1, Level 2, dan Level 3. Setiap tahap permainan menggunakan satu set kartu yang terdiri dari:
 

a. Kartu Materi	: Merah
b. Kartu Soal	: Kuning
c. Kartu Kesempatan	: Hijau
d. Kartu Tantangan	: Biru dan Hitam
e. Kartu Bonus	: Putih
f. Kartu Jawaban Bonus	: Merah Muda
g. Kartu Jawaban Soal	: Oranye
h. Kartu Poin	: Ungu
3. Setiap kelompok terdiri dari 6-8 orang pemain. Masing-masing pemain bergiliran mengocok dadu. Warna dadu yang keluar menunjukkan balok mana yang harus diambil dan dipindahkan ke bagian atas menara tanpa menjatuhkan menara tersebut. Semua balok boleh diambil, kecuali balok-balok yang terletak di tiga lapisan teratas.
4. Setiap warna pada balok mengarahkan pemain untuk mengambil kartu yang sesuai warnanya.
5. Kartu Soal dan Kartu Bonus berisi pertanyaan yang wajib dijawab pemain yang mengambil kartu tersebut. Pada kedua kartu tersebut tertera jumlah poin yang berhak diperoleh pemain apabila menjawab pertanyaan dengan benar. Pemain berhak mengambil Kartu Poin sesuai dengan jumlah poin yang tertera pada Kartu Soal dan Kartu Bonus.
6. Untuk mengetahui bahwa jawaban pemain benar atau salah, pemain lain dapat membantu mencocokkan jawabannya dengan kunci jawaban yang ada di Kartu Jawaban Bonus dan Kartu Jawaban Soal.
7. Permainan akan selesai apabila seluruh Kartu Materi telah terambil.
8. Apabila menara jenga runtuh di tengah jalannya permainan, maka poin kelompok akan dikurangi: 10 poin (Level 1), 15 poin (Level 2), dan 20 poin (Level 3).
9. Permainan akan berlangsung kembali dengan menyusun ulang menara jenga dan melanjutkan putaran permainan sebelumnya hingga seluruh Kartu Materi terambil.
10. Poin yang diperoleh setiap pemain akan diakumulasikan menjadi poin kelompok. Selanjutnya, Poin Level 1, Poin Level 2, dan Poin Level 3 akan ditotal menjadi poin akhir. Kelompok yang berhasil mengumpulkan poin terbanyak adalah kelompok pemenang. Maka, bekerjasamalah dengan baik.

### Petunjuk Permainan

1. Sebanyak 54 buah balok jenga disusun membentuk sebuah menara yang terdiri dari 18 lapisan balok di mana setiap lapis terdiri dari tiga buah balok. Lapisan balok tersebut disusun secara melintang.
2. Permainan akan berlangsung selama tiga tahap, yaitu: Level 1, Level 2, dan Level 3. Setiap tahap permainan menggunakan satu set kartu yang terdiri dari:
 

a. Kartu Materi	: Merah
b. Kartu Soal	: Kuning
c. Kartu Kesempatan	: Hijau
d. Kartu Tantangan	: Biru dan Hitam
e. Kartu Bonus	: Putih
f. Kartu Jawaban Bonus	: Merah Muda
g. Kartu Jawaban Soal	: Oranye
h. Kartu Poin	: Ungu
3. Setiap kelompok terdiri dari 6-8 orang pemain. Masing-masing pemain bergiliran mengocok dadu. Warna dadu yang keluar menunjukkan balok mana yang harus diambil dan dipindahkan ke bagian atas menara tanpa menjatuhkan menara tersebut. Semua balok boleh diambil, kecuali balok-balok yang terletak di tiga lapisan teratas.
4. Setiap warna pada balok mengarahkan pemain untuk mengambil kartu yang sesuai warnanya.
5. Kartu Soal dan Kartu Bonus berisi pertanyaan yang wajib dijawab pemain yang mengambil kartu tersebut. Pada kedua kartu tersebut tertera jumlah poin yang berhak diperoleh pemain apabila menjawab pertanyaan dengan benar. Pemain berhak mengambil Kartu Poin sesuai dengan jumlah poin yang tertera pada Kartu Soal dan Kartu Bonus.
6. Untuk mengetahui bahwa jawaban pemain benar atau salah, pemain lain dapat membantu mencocokkan jawabannya dengan kunci jawaban yang ada di Kartu Jawaban Bonus dan Kartu Jawaban Soal.
7. Permainan akan selesai apabila seluruh Kartu Materi telah terambil.
8. Apabila menara jenga runtuh di tengah jalannya permainan, maka poin kelompok akan dikurangi: 10 poin (Level 1), 15 poin (Level 2), dan 20 poin (Level 3).
9. Permainan akan berlangsung kembali dengan menyusun ulang menara jenga dan melanjutkan putaran permainan sebelumnya hingga seluruh Kartu Materi terambil.
10. Poin yang diperoleh setiap pemain akan diakumulasikan menjadi poin kelompok. Selanjutnya, Poin Level 1, Poin Level 2, dan Poin Level 3 akan ditotal menjadi poin akhir. Kelompok yang berhasil mengumpulkan poin terbanyak adalah kelompok pemenang. Maka, bekerjasamalah dengan baik.
11. Jika Kartu Bonus dan Kartu Soal telah dibaca seluruhnya namun permainan belum selesai, pemain harus mengocok dadu lagi agar mendapat warna lain selain warna putih dan warna kuning.

Image 26. Game Instruction Before and After Revision

## 5. Evaluation Stage

### a. Obtain the Final Product

After the Accounting Jenga validated and revised based on the suggestion from experts and students, the final product of Accounting Jenga is obtained. Here are the specifications of Accounting Jenga final product:

Table 25. Specifications of Accounting Jenga Final Product

No.	Component	Specification
1.	Blocks	a. There are 54 colored wooden blocks. b. The colors are red, white, yellow, green, blue, and black. c. Each color is on six blocks.
2.	Dice	a. There is one dice. b. The sixth side of the dice has the same color with the blocks, namely red, white, yellow, green, blue, and black.
3.	Cards	a. There are eight kinds of the cards, namely Material Cards (red), Bonus Cards (white), Answer of Bonus Cards (pink), Question Cards (yellow), Answer of Question Cards (orange), Opportunity Cards (green), Challenge Cards (blue and black), and Point Cards (purple). b. The size of each card is 6.5 cm × 9.3 cm. c. Printed on Ivory Paper 230 grams.
4.	Inside Box	a. Used to put the jenga's blocks and the dice. b. The size is 5.3 cm × 5.3 cm × 19 cm. c. Printed on Ivory Paper 260 grams.

5.	Outside Box	a. Used to put all of the components of Accounting Jenga. b. The size is 25 cm × 16 cm × 7 cm. c. Printed on Art Carton 310 grams.
6.	Game Instructions and Attachment of Material Card Level 3	a. The size is 19.5 cm × 15 cm. b. Printed on HVS Paper 80 grams. c. Printed two sides.
7.	Cards Divider	a. Used to separate the cards by its level. b. The size is 27 cm × 5.5 cm. c. Printed on Art Paper 120 grams.

b. Measure the Achievement of the Product Developed Objectives

The aim to develop Accounting Jenga as a learning media is to increase students' motivation to learn accounting in class XI IPS 1 in SMA Negeri 1 Prambanan Klaten. So, the next step is to apply the final product in learning activities in the classroom and then measure the achievement of the development goals of the media.

The improvement of students' motivation can be seen from the measurement result of motivation before and after using Accounting Jenga. The motivation questionnaire is scored based on the Likert scale. The questionnaire given to students contains 15 valid items with 9 items are positive statements and 6 items are negative statements.

Students asked to fill the motivation questionnaire twice. First, students fill the questionnaire before the students use Accounting Jenga as a learning media. Second, the students fill the questionnaire after the students use Accounting Jenga as a learning media. The

questionnaire used in the measurement of learning motivation is a questionnaire with the same item statement. Furthermore, the measurement results of motivation before and after using the learning media will be compared. Then, it can be seen the improvement of students' learning motivation.

Based on the measurement of students' learning motivation before and after using the learning media, it can be concluded that the development of Accounting Jenga can improve the students' motivation 6.62% that is from 73.02% to 79.32%. The recapitulation of motivation score before using Accounting Jenga is in Appendix 7c and the recapitulation of motivation score after using Accounting Jenga is in Appendix 7d. The recapitulation of students' learning motivation improvement is presented in the table below:

Table 26. Recapitulation of Students' Learning Motivation

No	Indicator	Before		After		Improvement (%)
		Total	%	Total	%	
1.	A passion and desire to succeed	277	72.14	301	78.39	6.25
2.	An encouragement and a need to learn	298	77.60	304	79.17	1.57
3.	Hopes and aspirations in the future	157	61.33	175	68.36	7.03
4.	Appreciations in learning	201	78.52	220	85.94	7.42
5.	An interesting learning activity	308	80.21	336	87.50	7.29
6.	A conducive learning environment	161	62.89	187	73.05	10.16
<b>Total</b>		<b>1402</b>	<b>73.02</b>	<b>1523</b>	<b>79.32</b>	<b>6.62</b>

Learning Motivation Score Before Using Accounting Jenga:

$$\begin{aligned}
 &= \frac{\text{motivation score result}}{\text{maximum score}} \times 100\% \\
 &= \frac{1402}{4 \times 15 \times 32} \times 100\% \\
 &= 73.02\%
 \end{aligned}$$

Learning Motivation Score After Using Accounting Jenga:

$$\begin{aligned}
 &= \frac{\text{motivation score result}}{\text{maximum score}} \times 100\% \\
 &= \frac{1523}{4 \times 15 \times 32} \times 100\% \\
 &= 79.32\%
 \end{aligned}$$

After the students' learning motivation before and after using Accounting Jenga as a learning media calculated, it also compared by using paired sample t test. It is done to know whether the motivation improvement is significant or not.

The hypothesis proposed in this paired sample t test consist of alternative hypothesis ( $H_a$ ) is the development of Accounting Jenga as a learning media can improve the students' motivation to learn Accounting. So that the null hypothesis ( $H_0$ ) is the development of Accounting Jenga as a learning media does not improve the students' motivation to learn Accounting. This research used two paired sample t test to test the hypothesis. Here is the total motivation score of each item on the questionnaire before and after using Accounting Jenga:

Table 27. Total Motivation Score Before and After Using Accounting Jenga

No.	Before	After
1.	98	104
2.	86	100
3.	93	97
4.	110	109
5.	73	80
6.	115	115
7.	76	80
8.	81	95
9.	116	122
10.	85	98
11.	113	122
12.	95	102
13.	100	112
14.	83	92
15.	78	95

Table 28. Data Processing Result of t Test

**Paired Samples Statistics**

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Sebelum	43.8125	32	5.42656	.95929
	Sesudah	47.5938	32	3.64434	.64424

**Paired Samples Correlations**

		N	Correlation	Sig.
Pair 1	Sebelum & Sesudah	32	.666	.000

**Paired Samples Test**

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	Sebelum - Sesudah	-3.78125	4.04598	.71524	-5.23998	-2.32252	-5.287	31	.000

Source: Data Processing Result by Using SPSS 22 Version

Paired sample statistic table shows the calculation result of the average total score of the learning motivation before using Accounting Jenga is 43.8125. Meanwhile, the average total score of the learning motivation after using Accounting Jenga is 47.5938.

Paired sample correlation table shows the correlation between the two variables is 0.666 with sig 0.000. Therefore,  $0.000 < 0.05$ . So, the correlation between the total score of motivation before and after using Accounting Jenga is strong and significant.

In paired samples test table shows that  $t_{\text{value}}$  is -5.287 with sig 0.000. While  $t_{\text{table}}$  for the df 31 is 2.0395. Therefore,  $t_{\text{value}} (5.287) > t_{\text{table}} 2.0395$ . So, the correlation between the total score of motivation before and after using Accounting Jenga is strong and significant.

Based on the t test calculation, it can be concluded that there is a strong and significant correlation between the total score of motivation before and after using Accounting Jenga. So,  $H_0$  is rejected and  $H_a$  is accepted. Thus, the development of Accounting Jenga as a learning media can improve the learning motivation of students in class XI IPS 1 SMA Negeri 1 Prambanan Klaten to learn Accounting.

## **C. Discussion**

### **1. Development of Accounting Jenga in Accounting Equation Material**

The procedure used in this research is adapted from the summary of ADDIE model activity by Dick and Carry (1996) which is stated in Mulyatiningsih (2011: 185). This ADDIE model consists of five stages,

namely: Analysis, Design, Development or Production, Implementation or Delivery, and Evaluation.

a. Analysis

Development of Accounting Jenga as a learning media that can improve the students' learning motivation started by analyzing the students' need. Observation has been done on July 19<sup>th</sup>, 2016. Students who attended are 32 students. Based on the observation, it is known that the Accounting teacher teaches by using speech method and uses a textbook as the reference. The teacher never uses any learning media to deliver the learning material.

From a total of 32 students, the 69% of the students do not pay attention during the learning process. It shows that students who pay attention to the teacher's explanation only a small proportion. It can be concluded that the students' learning motivation is low. Thus, it is necessary to improve the students' motivation.

One of the ways to improve the students' motivation is using a learning media. The suitable product to be developed as a learning media in Accounting Equation material is Jenga game. Jenga game is a traditional game that consists of 54 colored wooden blocks. The players should roll the dice to pick a block which has the same color with the dice and remove it to the top of jenga tower. This game will be modified to become Accounting Jenga that can be played in the learning process.



b. Design

Jenga game is modified by creating eight kinds of cards, namely Material Cards (red), Question Cards (yellow), Answer of Question Cards (orange), Bonus Cards (white), Answer of Bonus Cards (pink), Opportunity Cards (green), Challenge Cards (blue and black), and Point Cards (purple), which have their own function. These cards are made by using *Corel Draw X5*.

Students have to roll the dice to know which color they get. Then, students have to pick one block which has the same color with the dice and move it into the top of the jenga tower. After that, students have to take one card with the same color of the moved block. The students required to help each other because they are in the same group. So, the points that they get become the group's points.

Research instruments that are used in this research are validation instrument, students' response instrument, and students' motivation instrument. Feasibility aspects which are assessed by the experts in validation instrument are material aspect, language aspect, learning aspect, visual display aspect, and using technique of media aspect.

There are five aspects which assessed by students on the students' response instrument, namely material aspect, language aspect, learning aspect, visual display aspect, and media effectiveness aspect. While the students' motivation instrument modified from six indicators by Uno (2012: 23).

The students' motivation instrument is tried out to students in class XI IPS 3 SMA Negeri 1 Prambanan Klaten before used to measure the learning motivation of students in class XI IPS 1 SMA Negeri 1 Prambanan Klaten. Students in class XI IPS 3 are chosen because they have the similar characteristics with the students in class XI IPS 1.

c. Development

Design of the Accounting Jenga is created by using *Corel Draw* X5. After the Accounting Jenga being printed out, it is validated by material expert, media expert, and subject practitioner. Material expert and media expert are the lecturers of Accounting Education Department in Faculty of Economics State University of Yogyakarta. The subject practitioner is the Accounting teacher in SMA Negeri 1 Prambanan Klaten. The Accounting Jenga is revised based on the validation and suggestion from the experts.

d. Implementation

Accounting Jenga is implemented to the students in small group tryout and field tryout. The small group tryout conducted on September 27<sup>th</sup>, 2016 and October 1<sup>st</sup>, 2016. While the field tryout conducted on October 14<sup>th</sup>, 2016 and October 18<sup>th</sup>, 2016.

The students in small group tryout are seven students class XI IPS 3 SMA Negeri 1 Prambanan Klaten. Those seven students are chosen based on their ability in cognitive aspect and psychomotor

aspect. While the students in field tryout are 29 students class XI IPS 2 SMA Negeri 1 Prambanan Klaten which divided into four groups. Each group consists of 7-8 students.

In the field tryout, there are two groups that have not played the Accounting Jenga Level 3 because the time is up. So, the Accounting Jenga revised after implemented in field tryout. The revisions are in Accounting Jenga Level 2 and the game instruction. It is done in order to make it can be finished in a shorter time and to give solution when the condition of Bonus Cards and Question Cards are already opened during the game.

e. Evaluation

The final product of Accounting Jenga obtained. Then, it is used in the learning process in class XI IPS 1 SMA Negeri 1 Prambanan Klaten. The students in this class asked to learn by using this learning media. They also asked to fill out the motivation questionnaire twice, namely before using Accounting Jenga and after using Accounting Jenga. Paired sample t test is also used in this research to know whether the motivation improvement is significant or not.

Based on the processing data result, it shows that the students' motivation is increased and the motivation improvement is significant. So, it can be concluded that Accounting Jenga developed can improve the learning motivation of students in class XI IPS 1 SMA Negeri 1 Prambanan Klaten to learn Accounting.

## **2. Feasibility of Accounting Jenga in Accounting Equation Material**

The validation result of Accounting Jenga overall gets an average score of 4.74 (Table 20). It means that the Accounting Jenga developed in this research is Strongly Feasible. The detail explanations are as follows:

### **a. Material Expert**

Based on the validation by material expert, Accounting jenga gets total average score 4.83. It means that Accounting Jenga is “Strongly Feasible” and can be implemented in the learning activity.

The feasibility of Accounting Jenga is measured by using validation instrument. The aspects assessed in this instrument are material aspect, language aspect, and learning aspect with total 20 items. The validation result shows that 17 items included in “Very Good” criteria and three items included in “Good” criteria (Appendix 3a).

The highest score from material expert is in learning aspect, that is 5.00. Material expert gives score 5 in each statements about learning aspect, i.e. (1) involve the students to become more active, (2) make the students to learn independently, (3) easy to understand and learn the game, (4) media effectiveness in the learning process, and (5) make the students interact each other / work together.

The material aspect gets 4.83 with score 5 in nine statements. Then, the language aspect gets 4.67 with score 5 in two statements. The language aspect gets the lowest score because there are many

mistakes in used terms or words that are not appropriate in the writing of questions in Question Cards or Bonus Cards and also the material on Material Cards.

Advices that are given by material expert according to the accuracy of used terms, the accuracy of material concept, and the questions' clarity. On the accuracy of used terms, the terms on Material Card Level 1 number 1 should be renamed Assets, Liabilities, and Equity. The accuracy of material concept in Material Card Level 1 number 4 regards to the classification of assets should be revised that assets are only classified into two types, namely current assets and non-current assets.

While the questions that are not clear on Question Card Level 2 number 7, Question Card Level 3 number 1, and Bonus Card Level 3 number 2. So, the problems that exist on the cards should be revised to become the questions which are clear and has only one correct answer.

b. Media Expert

Based on the validation by media expert, Accounting jenga gets total average score of 4.27. It means that Accounting Jenga is "Strongly Feasible" and can be implemented in the learning activity.

The feasibility of Accounting Jenga is measured by using validation instrument. The aspects assessed in this instrument are language aspect, visual display aspect, and using technique of media aspect with total 18 items. The validation result shows that six items

included in “Very Good” criteria and 12 items included in “Good” criteria (Appendix 4a).

The highest score from media expert is in using technique of media aspect, that is 4.50. Media expert gives score 5 in 3 out of 6 statements about using technique of media aspect, i.e. (1) creative, (2) innovative, and (3) reuseable. The visual display aspect gets 4.30 with score 5 in 3 out of 10 statements. Then, the language aspect gets 4.00 with score 4 in two statements.

Advices that are given by media expert are about the design of the card backside, the logo, and the boxes. The backside of each card is too plain. So, it will be revised by giving a pattern on the backside of each card. The initial logo that has been made is too simple. Thus, the logo is changed into an attractive and eye-catching one. While the initial designed box could not be used to put all of the Accounting Jenga’s components. So, the box is made into two kinds of boxes, namely inside box and outside box.

#### c. Subject Practitioner

Subject practitioner in this research is Accounting teacher in SMA Negeri 1 Prambanan Klaten. Based on the validation by subject practitioner, Accounting jenga gets total average score of 4.93. It means that Accounting Jenga is “Strongly Feasible”.

The feasibility of Accounting Jenga is measured by using validation instrument. The aspects assessed in this instrument are

material aspect, language aspect, learning aspect, visual display aspect, and using technique of media aspect with total 30 items. The validation result shows that 19 items included in “Very Good” criteria and 11 items included in “Good” criteria (Appendix 5a).

The highest score from subject practitioner is in language aspect, learning aspect, and visual display aspect, that is 5.00 for each aspect. Then, the material aspect gets 4.83 with score 5 in 10 out of 12 statements. Then, the using technique of media aspect gets 4.80 with score 5 in 4 out of 5 statements.

Advice that is given by media expert is about the accuracy of the material concept. Examples of current assets on Material Card Level 2 number 5 are not clear enough. Cash (*Kas*) need to be detailed by giving explanation that the money that is saved in bank is also included in cash.

### **3. Students’ Response about Accounting Jenga in Accounting Equation Material**

#### **a. Small Group Tryout**

The small group tryout conducted twice, on September 27<sup>th</sup>, 2016 and October 1<sup>st</sup>, 2016. The first meeting, students are asked to play Accounting Jenga Level 1. Then, students are asked to play Accounting Jenga Level 2 and Level 3 in the second meeting. After the students finish playing Accounting Jenga Level 3, they asked to fill out the students’ response instrument.

The students' response instrument used to measure the response about the Accounting Jenga as a learning media in Accounting Equation material. The aspects assessed in this instrument are material aspect, language aspect, learning aspect, visual display aspect, and media effectiveness aspect with total 20 items.

The highest average score is the learning aspect with score 4.71. The second place is the average score of material aspect with score 4.62. In third place is the average score of visual display aspect with score 4.54. Then, the average score of media effectiveness aspect with score 4.39 and followed by the average score of language aspect with score 4.29.

Based on the calculation result of students' response in small group tryout, the total average score overall of the aspects is 4.51. It means that Accounting Jenga is "Strongly Feasible".

The product revision stage II is not conducted in this research. It is because the suggestions from students is subjective based on their point of view, the conclusion based on the students' response is Strongly Feasible, and the duration of the game is suitable with the duration of learning activities in the classroom which for one meeting lasts for 2×45 minutes.

b. Field Tryout

The small group tryout conducted twice, on October 14<sup>th</sup>, 2016 and October 18<sup>th</sup>, 2016. The first meeting, students are asked to play



Accounting Jenga Level 1. Then, students are asked to play Accounting Jenga Level 2 and Level 3 in the second meeting. After the students finish playing Accounting Jenga Level 3, they asked to fill out the students' response instrument.

The students' response instrument used to measure the response about the Accounting Jenga as a learning media in Accounting Equation material. The aspects assessed in this instrument are material aspect, language aspect, learning aspect, visual display aspect, and media effectiveness aspect with total 20 items.

The highest average score is the learning aspect with score 4.36. The second place is the average score of material aspect with score 4.28. In third place is the average score of language aspect with score 4.22. Then, the average score of visual display aspect with score 4.21 and followed by the average score of media effectiveness aspect with score 4.20.

Based on the calculation result of students' response in field tryout, the total average score overall of the aspects is 4.25. Therefore, the feasibility criterion of Accounting Jenga is "Strongly Feasible".

The product revision stage III is conducted in this research. It is done because the duration of the game is too long and the unpredictable condition happens. Therefore, it is necessary to revise the game, especially on Accounting Jenga Level 2 and on the game instruction. The revision is done by adding a function that gives

direction to the players to take Material Card on Opportunity Cards.

So, the chance to take Material Card will be increase.

The game instruction is not written about the unpredictable condition that happen in the field tryout. Bonus Cards and Question Cards are already opened when the game is still running. Thus, it is need to write down the solution of this condition in the game instruction, so it can make the players know what to do when a condition like this happens.

Based on the description above, the result of students' response in small-group tryout and field tryout can be compared as follows:

Table 29. Comparison of Students' Response

Aspect	Average Score from Students		Average Score	Category
	Small-Group Tryout	Field Tryout		
Material Aspect	4.46	4.25	4.36	<b>Strongly Feasible</b>
Language Aspect	4.43	4.24	4.36	<b>Strongly Feasible</b>
Learning Aspect	4.71	4.36	4.53	<b>Strongly Feasible</b>
Visual Display Aspect	4.54	4.21	4.38	<b>Strongly Feasible</b>
Media Effectiveness Aspect	4.39	4.25	4.32	<b>Strongly Feasible</b>
<b>Total Average Score</b>			<b>4.39</b>	<b>Strongly Feasible</b>

Beside that, Table 29 shows that both small-group tryout and field tryout get the highest score in learning aspect. Small-group tryout gets 4.51, field tryout gets 4.36, and the average score is 4.53. It can be concluded that students in small-group tryout and field tryout have similar opinion about the learning aspect in Accounting Jenga.

There are three statements from the questionnaire that become the three best score which both students in small-group tryout and field tryout are giving the same assessment. The statements are (1) involve the students to become more active, (2) make the students to interact each other / work together, and (3) train the students' skill to communicate. It described more detail in Appendix 5c and Appendix 5f.

Below the learning aspect, there is visual display aspect which gets average score 4.38. Then, followed by material aspect and language aspect which have the same average score that is 4.36. The lowest average score is 4.32 for media effectiveness aspect.

One of the statement in the media effectiveness aspect is the time duration that is needed to play Accounting Jenga is appropriate to the learning allocation time. The score about this statement, both in small-group tryout and field tryout, are the lowest one if it is compared to the other statements in media effectiveness aspect. So, it can be concluded that students have the same opinion that it is needed a long time to play Accounting Jenga.

#### **4. Improvement of Students' Learning Motivation**

The final product of Accounting Jenga after revised and measured the feasibility will be implemented in class XI IPS 1. The final product used in the Accounting learning activity as a learning media. Before it is used, students are asked to fill out the students' motivation instrument. The instrument is a questionnaire which uses Likert Scale with four

alternative answers, i.e. Strongly Agree (SA), Agree (A), Disagree (D), and Strongly Disagree (SD).

Then, students' are asked to learn Accounting by using the Accounting Jenga which done in two meetings. Students in class XI IPS 1 consist of 32 students. They are divided into four groups. Each group consists of 8 students. The group list can be seen in Appendix 7b.

The first meeting conducted on October 21<sup>st</sup>, 2016. The students are only asked to play Accounting Jenga Level 1. It is due to the necessity of time to explain the game instruction in order to make the students understand the instruction well. Then, the second meeting conducted on October 25<sup>th</sup>, 2016. The students are asked to play Accounting Jenga Level 2 and Level 3. Both of the two meetings are conducted in 2×45 minutes or 90 minutes.

The time duration that is required to finish this game and the points obtained by each group are presented in the following table:

Table 30. Duration of the Game and Points Obtained in Measuring Students' Motivation

Groups	Level 1		Level 2		Level 3	
	Time	Points	Time	Points	Time	Points
Group 1	55 minutes	32	48 minutes	66	28 minutes	56
Group 2	48 minutes	28	50 minutes	39	25 minutes	52
Group 3	62 minutes	4	55 minutes	45	35 minutes	64
Group 4	67 minutes	20	59 minutes	42	28 minutes	60
<b>Average Time</b>	<b>58 minutes</b>		<b>53 minutes</b>		<b>29 minutes</b>	

The table above shows that, on average time it takes 58 minutes to finish Jenga Accounting Level 1, it takes 53 minutes to finish Jenga

Accounting Level 2, and it takes 29 minutes to finish Jenga Accounting Level 3. The time that is required to finish Accounting Jenga Level 1 is enough if the game applied in one meeting that the time allocation is 90 minutes. Besides that, the time allocation in the second meeting is also enough to finish Jenga Accounting Level 2 and Level 3 at the same time because the time allocation is 90 minutes.

Table 30 also shows that the time duration in playing Accounting Jenga in class XI IPS 1 is shorter than time duration in XI IPS 2 when the field tryout has been done. It happens because after the product implemented in field tryout, it is revised by adding commands to take Material Card on the Opportunity Cards. So, the players' chance to take Material Card increase and make the game finish faster.

The differences between time duration in XI IPS 2 before revision and in XI IPS 1 after revision can be seen in the following chart:

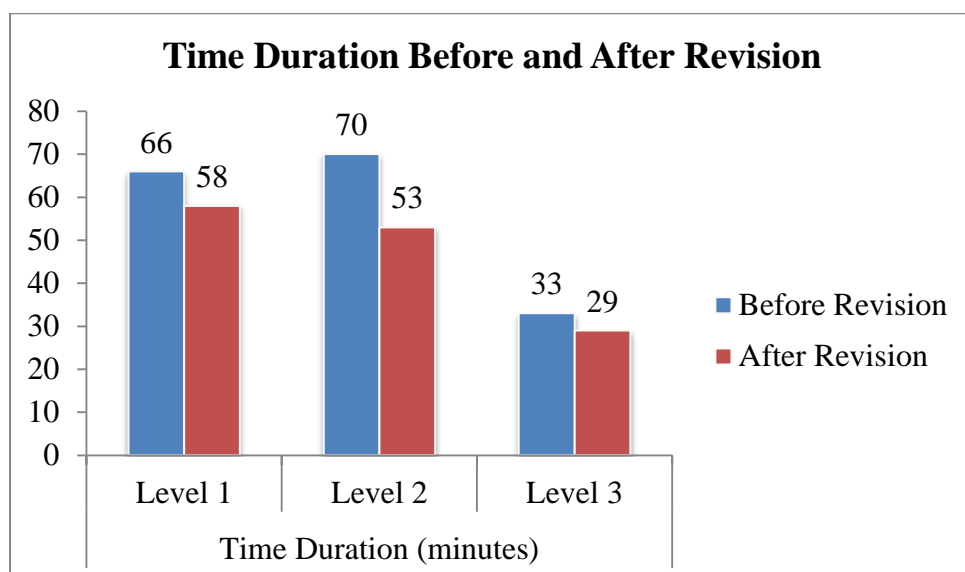


Image 27. Time Duration Before and After Revision

After the students finish playing Accounting Jenga Level 3, the students asked to fill out the motivation instrument. The instrument uses Likert scale with four alternative answers, namely Strongly Agree (SA), Agree (A), Disagree (D), and Strongly Disagree (SD). The instrument is the same questionnaire that has been filled out by the students before using Accounting Jenga.

After that, the data based on the students' motivation questionnaire before and after using Accounting Jenga as a learning media is calculated and compared using paired sample t test. The students' motivation improvement is 6.62% from 73.02% to 79.32%. The students' motivation calculation result before and after using Accounting Jenga can be seen more detail in Table 26. The table shows that students' motivation after using Accounting Jenga for each indicators are higher than the students' motivation before using Accounting Jenga.

The students' learning motivation before and after using Accounting Jenga as a learning media is also compared by using paired sample t test. It is done to know whether the motivation improvement is significant or not. Based on the t test result in Table 28, it shows that the students' motivation improvement is significant. Thus, it can be concluded that the development of Accounting Jenga as a learning media can improve the learning motivation of students in class XI IPS 1 SMA Negeri 1 Prambanan Klaten.

#### **D. Strength and Weakness of the Media**

The final product of this research is an Accounting Jenga as a learning media in Accounting Equation material. The strength of Accounting Jenga are as follows:

1. Increase the cooperative aspect

Accounting Jenga can be played in groups where the students have to help, support, and make interaction each other. Students can not play Accounting Jenga individually, because they have to work together as a team and make their strategy to take the blocks and finish this game. So that, the cooperative aspect can be categorised in the brain skills.

2. Increase the communicative aspect

Students are asked to work as a team, so it is impossible if they do not interact with the other. Besides that, there are Opportunity Cards which give opportunities to the players to ask their friend about the material they do not understand. If they can understand the material, so the game can run well and the objective of playing this game is achieved.

When the students communicate with each other, they become more active and involved in the learning process. So, they do not feel bored. It is effective to get students' attention. Then, the communicative aspect can be categorised in the physical skills.

3. Increase the affective aspect

The points that the students get are accumulated become group's points. So, the students have to not being selfish in order to help each

other in understanding the learning material. If the each student can understand the learning material, they are able to answer the questions and get the score.

Beside that, the affective aspect also includes students' ability to motivate themselves, encourage themselves to be brave taking the blocks and taking the risk that jenga's tower can collapse anytime, and trust in each other. This affective aspect can be categorised in the mental skills.

#### 4. Make the students become more focus

When the students learn by using Accounting Jenga, it needs physical skill, brain skill, and mental skill at once. So, it is effective to make the students become more focused. Students feel attracted to the game and it will be easy to take their attention. After that, students will be more concentrate to understand about the learning material that is written in the Material Cards.

However, there are several weaknesses that are still found the product developed. The weaknesses of Accounting Jenga are as follows:

##### 1. The appropriate learning material

Accounting Jenga that has been developed contains the Accounting Equation material, but it is not only limited to it. The learning material that is appropriate to be delivered by using Accounting Jenga are theoretical material or simple calculation material which have narrow scope.



The cards in Accounting Jenga become the space to write the learning material. Therefore, theoretical material or simple calculation material are the appropriate one to be written on the cards because it only needs a small space.

It is also better to choose a narrow scope of learning material, because it will need only a few Material Cards. Therefore, the time duration needed to play Accounting Jenga will not take more than an hour for each level.

2. Students have to know the learning material before using Accounting Jenga

Accounting Jenga is also effective to be played if students already know about the learning material. It is difficult if students do not know the learning material because when students play this game, they will read the learning material and also answer the questions. So, this game is better to be one of many ways to review the material that has been learned by the students.

3. It takes a long time to finish playing Accounting Jenga

It needs about 30 – 60 minutes for each level to finish this game. This estimation obtained from the trials during the research. The time duration after the revision stage III is decreased although it is not giving the significant differences. If teacher wants to use this learning media during the learning process, teacher have to manage the time allocation.

### **E. Limitations of the Study**

Limitations of the Accounting Jenga based on the research that has been done are as follows:

1. The learning material is limited on Accounting Equation material.
2. Implementation of Accounting Jenga as a learning media is only to examine the improvement of students' learning motivation.
3. The questions on Bonus Cards and Question Cards have not validated yet, so the quality of the questions has not been tested.
4. The subject of this research is limited to the students class XI IPS SMA Negeri 1 Prambanan Klaten.

## **CHAPTER V**

### **CONCLUSIONS AND SUGGESTIONS**

#### **A. Conclusions**

Based on the results of development research and discussion, it can be concluded that:

1. Development of Accounting Jenga is conducted in five stages, i.e.:
  - a. Analysis; is a stage to analyse the learning process, the need of learning media, the Standard Competence and Basic Competence, the indicators of Basic Competence, and the objective of learning media.
  - b. Design; is a stage to make the design of the product, arrange the game instruction, and arrange the assessment instrument, students' response instrument, and students' motivation instrument.
  - c. Development; is a stage when the product started to make, validated by material expert, media expert, and subject practitioner, and revised based on the suggestions from the experts.
  - d. Implementation; is a stage when the product tried out in seven students class XI IPS 3 as the subject of small group tryout and 29 students class XI IPS 2 as the subject of field tryout, then revised the product based on the tryout result.
  - e. Evaluation; is a stage when the final product obtained and used to measure the achievement of the product objectives that is to improve the learning motivation of students in class XI IPS 1.

2. The feasibility of Accounting Jenga is known from the material expert, media expert, and subject practitioner who validate the product based on material aspect, language aspect, learning aspect, visual display aspect, and using technique of media aspect.
  - a. Obtained score from material expert is 4.83 which is include in “Strongly Feasible” criteria.
  - b. Obtained score from media expert is 4.27 which is include in “Strongly Feasible” criteria.
  - c. Obtained score from subject practitioner is 4.93 which is include in “Strongly Feasible” criteria.
3. Students’ response known from the small group tryout in class XI IPS 3 and field tryout in class XI IPS 2 based on the material aspect, language aspect, learning aspect, visual display aspect, and media effectiveness aspect.
  - a. Obtained score from small group tryout is 4.51 which is include in “Strongly Feasible” criteria.
  - b. Obtained score from field tryout is 4.26 which is include in “Strongly Feasible” criteria.
4. Accounting Jenga can improve the students’ motivation 6.62% that is from 73.02% to 79.32%. Based on the calculation result of paired sample t test, it is known that  $t_{\text{value}}$  is -5.287 with sig 0.000. Thus, the development of Accounting Jenga can improve the learning motivation of students in class XI IPS 1 SMA Negeri 1 Prambanan Klaten.

## **B. Suggestions**

Based on this development research and the limitations that described previously, Accounting Jenga as a learning media still has many weaknesses. Therefore, there are some suggestions for further development of the product are as follows:

1. Accounting Jenga can be used as an alternative learning media by expanding the learning materials which are not only focus on Accounting Equation material.
2. Accounting Jenga can be developed by using larger sample testing to get better results.
3. A further research is necessary to be done, such as class action research or any research about controlling class, to measure the usage effectiveness of Accounting Jenga as a learning media, get comments and suggestions to make a better product.
4. A further research is necessary in order to decrease the duration of the game, so it can be played less than the allocation time of the learning process.
5. The questions which are written on the Bonus Cards and Question Cards should be validated first to know the quality of it.
6. A further research should pay attention to the learning material that will be delivered by using Accounting Jenga. The appropriate learning material is theoretical material or simple calculation material.

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# APPENDIXES

## **APPENDIX 1**

### **FINAL PRODUCT**

- a. Syllabus
- b. Learning Material
- c. List of Question and Answer Key
- d. Game Instruction
- e. Final Product

## Appendix 1a. Syllabus

### SILABUS PEMBELAJARAN

Nama Sekolah : SMA Negeri 1 Prambanan  
Mata Pelajaran : Akuntansi  
Kelas/Program : XI / Ilmu Pengetahuan Sosial (IPS)  
Semester : 2  
Standar Kompetensi : 5. Memahami penyusunan siklus akuntansi perusahaan jasa  
Alokasi Waktu : 68 x 45 menit

Kompetensi Dasar	Nilai Budaya dan Karakter Bangsa	Kewirausahaan/Ekonomi Kreatif	Materi Pembelajaran	Kegiatan Pembelajaran	Indikator Pencapaian Kompetensi	Alokasi Waktu	Sumber/Bahan/Alat
5.1 Mendeskripsikan akuntansi sebagai sistem informasi	1. Kerja keras 2. Jujur 3. Saling menghargai	1. Kerja keras 2. Jujur 3. Saling menghargai 4. Inovatif	1. Akuntansi sebagai sistem informasi 2. Kualitas informasi akuntansi 3. Pemakai informasi akuntansi 4. Bidang akuntansi 5. Bidang profesi akuntansi 6. Etika profesi akuntan 7. Standar Akuntansi Keuangan	1. Mengkaji referensi tentang akuntansi sebagai sistem informasi 2. Mengkaji referensi tentang syarat-syarat kualitas sistem informasi 3. Mencari informasi tentang pemakai informasi akuntansi internal dan eksternal 4. Mencari informasi tentang bidang profesi dalam akuntansi 5. Mencari informasi tentang etika profesi akuntan 6. Mengkaji referensi tentang SAK	1. Mendeskripsikan akuntansi sebagai sistem informasi 2. Menjelaskan syarat-syarat kualitas sistem informasi 3. Membedakan antara pemakai informasi akuntansi internal dan eksternal 4. Menjelaskan bidang-bidang profesi dalam akuntansi 5. Menghubungkan prinsip etika profesi dalam akuntansi 6. Membaca informasi tentang etika profesi akuntan 7. Menjelaskan kegunaan SAK bagi akuntan	4 × 45 menit	Buku Akuntansi, <i>Power Point</i> , dan sumber lain yang relevan

5.2 Mencatat transaksi keuangan dalam persamaan dasar akuntansi	1. Kerja keras 2. Jujur 3. Saling menghargai	1. Kerja keras 2. Jujur 3. Saling menghargai 4. Inovatif	1. Penggolongan transaksi keuangan 2. Persamaan akuntansi 3. Laporan keuangan	1. Mengkaji referensi tentang persamaan akuntansi 2. Mengkaji referensi tentang klasifikasi akun-akun 3. Mengkaji referensi tentang analisis informasi persamaan dasar akuntansi	1. Menggolongkan transaksi keuangan dan transaksi nonkeuangan 2. Memahami persamaan dasar akuntansi 3. Mengklasifikasikan akun-akun 4. Memahami mekanisme debit dan kredit	6 × 45 menit	Buku Akuntansi dan sumber lain yang relevan
5.3 Mencatat transaksi berdasarkan mekanisme debit dan kredit	1. Kerja keras 2. Jujur 3. Saling menghargai	1. Kerja keras 2. Jujur 3. Saling menghargai 4. Inovatif	1. Definisi dan ciri-ciri perusahaan jasa 2. Transaksi keuangan	1. Mencari informasi tentang perusahaan jasa 2. Mengkaji referensi tentang transaksi keuangan	1. Menjelaskan definisi dan ciri-ciri perusahaan jasa 2. Membedakan antara bukti transaksi keuangan internal dan eksternal	2 × 45 menit	Buku Akuntansi dan sumber lain yang relevan
5.4 Mencatat transaksi/ dokumen ke dalam jurnal umum	1. Kerja keras 2. Jujur 3. Saling menghargai	1. Kerja keras 2. Jujur 3. Saling menghargai 4. Inovatif	1. Pengertian dan fungsi jurnal 2. Bentuk jurnal 3. Langkah-langkah dalam membuat jurnal	1. Mengkaji referensi tentang pengertian dan fungsi jurnal 2. Menunjukkan bentuk jurnal 3. Mengkaji referensi tentang langkah-langkah untuk menjurnal	1. Mengetahui pengertian jurnal 2. Menjelaskan fungsi jurnal 3. Membuat jurnal umum atas berbagai jenis transaksi	8 × 45 menit	Buku Akuntansi dan sumber lain yang relevan
5.5 Melakukan <i>posting</i> dari jurnal ke dalam buku besar	1. Kerja keras 2. Jujur 3. Saling menghargai	1. Kerja keras 2. Jujur 3. Saling menghargai 4. Inovatif	Buku besar	Mengkaji referensi untuk melakukan <i>posting</i> atas transaksi yang dicatat di jurnal ke dalam buku besar	Melakukan <i>posting</i> atas transaksi dari jurnal ke dalam buku besar	8 × 45 menit	Buku Akuntansi dan sumber lain yang relevan

5.6 Membuat ikhtisar siklus akuntansi perusahaan jasa	1. Kerja keras 2. Jujur 3. Saling menghargai	1. Kerja keras 2. Jujur 3. Saling menghargai 4. Inovatif	1. Neraca saldo 2. Jurnal penyesuaian 3. Kertas kerja	1. Mengkaji referensi untuk menyusun neraca saldo 2. Mengkaji referensi untuk membuat jurnal penyesuaian 3. Mengkaji referensi untuk menyusun kertas kerja	1. Menyusun neraca saldo 2. Mengoreksi apabila terjadi kesalahan dalam neraca saldo 3. Membuat jurnal penyesuaian untuk akun deferal 4. Membuat jurnal penyesuaian untuk akun akrual 5. Menyusun kertas kerja	20 × 45 menit	Buku Akuntansi dan sumber lain yang relevan
5.7 Menyusun laporan keuangan perusahaan jasa	1. Kerja keras 2. Jujur 3. Saling menghargai	1. Kerja keras 2. Jujur 3. Saling menghargai 4. Inovatif	1. Penyusunan laporan keuangan 2. Jurnal penutup 3. Neraca saldo setelah penutupan 4. Jurnal pembalik	1. Mengkaji referensi untuk menyusun laporan keuangan 2. Mengkaji referensi untuk membuat jurnal penutup 3. Mengkaji referensi untuk menyusun neraca saldo setelah penutupan 4. Mengkaji referensi untuk membuat jurnal pembalik	1. Menyusun laporan laba rugi 2. Menyusun laporan perubahan modal 3. Menyusun neraca saldo 4. Menyusun laporan arus kas 5. Membuat jurnal penutup 6. Menyusun neraca saldo setelah penutupan 7. Membuat jurnal pembalik 8. Mendeskripsikan siklus akuntansi perusahaan jasa	20 × 45 menit	Buku Akuntansi dan sumber lain yang relevan

**Appendix 1b. Learning Material**
**PERSAMAAN DASAR AKUNTANSI**
**A. Konsep Dasar Persamaan Dasar Akuntansi**

1. Persamaan dasar akuntansi adalah persamaan yang menggambarkan posisi di mana jumlah harta (aset) sama dengan utang (kewajiban) dan modal (ekuitas). Rumus persamaan dasar akuntansi adalah:  $\text{Harta} = \text{Utang} + \text{Modal}$  atau  $\text{Aset} = \text{Kewajiban} + \text{Ekuitas}$
2. Harta (aset) adalah sumber daya milik perusahaan yang dapat memberikan manfaat ekonomis bagi perusahaan.  
Utang (kewajiban) adalah pendanaan berupa pinjaman dari pihak ketiga (kreditur). Modal adalah pendanaan yang berasal dari setoran pemilik maupun dari laba perusahaan pada periode sebelumnya (laba ditahan).
3. Rumus  $H=U+M$  atau  $A=K+E$  menunjukkan bahwa aset yang dimiliki oleh perusahaan diperoleh dari setoran modal yang ditanam oleh pemilik dan dapat juga melalui utang (pinjaman) kepada pihak lain (kreditur)
4. Contoh: Ny. Belva menyetorkan uang pribadinya sebesar Rp5.000.000,00 sebagai modal awal untuk membuka usaha salon miliknya. Ny. Belva juga meminjam dana dari bank sebesar Rp20.000.000,00 untuk menambah sumber daya yang dimiliki. Transaksi tersebut akan dicatat dalam persamaan akuntansi sebagai berikut:  

Aset	=	Kewajiban	+	Ekuitas Pemilik
Rp25.000.000,00	=	Rp20.000.000,00	+	Rp5.000.000,00
5. Kewajiban sengaja didahulukan dari ekuitas dalam persamaan tersebut. Alasannya, jika suatu hari perusahaan dipailitkan, perusahaan harus melunasi kewajibannya lebih dulu sisanya menjadi hak pemilik perusahaan.
6. Aset akan dicatat di sisi debet (kiri). Aset adalah sisi yang menunjukkan penggunaan dana. Kewajiban dan ekuitas akan dicatat di sisi kredit (kanan). Kewajiban dan ekuitas ini adalah sisi yang menunjukkan pendanaan dana perusahaan.

7. Pencatatan persamaan akuntansi harus selalu dalam keadaan seimbang. Dengan demikian, pencatatan setiap transaksi akan mempengaruhi minimal 2 akun. Pencatatan ini disebut pencatatan berpasangan (*double-entry bookkeeping*).
8. Transaksi yang dapat mempengaruhi jumlah aset dan kewajiban adalah transaksi usaha. Sedangkan transaksi yang dapat mempengaruhi jumlah ekuitas adalah transaksi ekuitas.
9. Transaksi usaha adalah transaksi yang terkait dengan usaha perusahaan. Contoh: pembelian perlengkapan untuk kegiatan operasional perusahaan dan memperoleh pinjaman dari bank.
10. Transaksi ekuitas adalah transaksi yang mengakibatkan terjadinya perubahan saldo ekuitas perusahaan. Contoh: setoran modal, penerimaan pendapatan, pengambilan pribadi pemilik (prive), dan pembayaran beban.

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## **B. Klasifikasi Akun-Akun**

1. Dalam akuntansi dikenal istilah akun (*account*) atau rekening. Akun adalah tempat mencatat terjadinya perubahan kekayaan perusahaan. Pada umumnya, akun dikelompokkan menjadi dua, yaitu: akun riil dan akun nominal.
2. Akun riil adalah kelompok akun nyata yang saldo akhirnya pada suatu periode akan dibawa ke periode berikutnya untuk menjadi saldo awal periode baru tersebut. Akun riil digunakan selama perusahaan tersebut berdiri. Maka, akun riil sering disebut sebagai akun permanen. Contoh akun riil adalah: Aset, Kewajiban, dan Ekuitas.
3. Harta (aset) adalah sumber daya milik perusahaan yang diharapkan dapat memberikan manfaat ekonomi di masa yang akan datang. Perusahaan menggunakan harta untuk memproduksi barang atau jasa yang dapat memuaskan kebutuhan pelanggan.
4. Aset disusun berdasarkan likuiditasnya atau mudah-tidaknya aset tersebut diuangkan, mulai dari yang paling likuid ke yang paling tidak likuid.



Aktiva dibagi menjadi dua golongan, yaitu aset lancar dan aset tidak lancar.

5. Aset lancar adalah aset yang tingkat likuiditasnya tinggi. Contoh: kas (termasuk uang tunai perusahaan yang disimpan di bank), piutang usaha, dan perlengkapan.

Aset tidak lancar adalah aset jangka panjang yang diharapkan dapat digunakan selama lebih dari satu tahun. Yang tergolong ke dalam aset tidak lancar adalah investasi, aset tetap, aset tidak berwujud, dan aset lain-lain.

6. Investasi adalah dana perusahaan yang diinvestasikan pada perusahaan lain agar dana tersebut memberikan keuntungan. Contoh: saham perusahaan lain dan obligasi.
7. Aset tetap adalah harta yang dimiliki perusahaan berupa barang yang umur ekonomisnya lebih dari satu tahun. Contoh: peralatan, tanah, kendaraan, dan bangunan.
8. Aset tidak berwujud adalah aset perusahaan yang tidak nampak wujudnya, tetapi memiliki nilai ekonomis bagi perusahaan dalam jangka waktu panjang. Contoh: *goodwill*, hak paten, dan hak cipta.
9. Aset lain-lain adalah aset yang tidak dapat dikelompokkan ke dalam aset tetap maupun aset lancar. Contoh: gedung milik perusahaan yang masih dalam pembangunan.
10. Kewajiban (*liability*) adalah pinjaman dari pihak luar (kreditur), sehingga perusahaan memiliki kewajiban untuk melunasinya. Utang dikelompokkan menjadi 2, yaitu: (1) utang jangka pendek ( $<1$  tahun), seperti: utang usaha, pendapatan diterima dimuka, beban yang masih harus dibayar dan (2) utang jangka panjang ( $>1$  tahun), seperti: utang bank dan utang obligasi.
11. Ekuitas (*equity*) adalah hak pemilik terhadap aset usaha. Contoh: modal pemilik dan laba ditahan.
12. Akun nominal: akun nominal adalah akun yang hanya bersifat sementara, artinya hanya berlaku pada satu periode akuntansi saja. Akun ini harus

ditutup atau di-nol-kan pada akhir periode. Yang tergolong akun nominal adalah pendapatan dan beban.

13. Pendapatan (*revenue*) adalah sesuatu yang diperoleh dari kegiatan perusahaan dalam satu periode tertentu, baik kegiatan utama maupun kegiatan lain. Dalam persamaan dasar akuntansi, pendapatan akan menambah modal. Contoh: pendapatan jasa, pendapatan komisi, dan pendapatan bunga.
14. Beban (*expense*) adalah biaya yang dikeluarkan untuk mendukung kegiatan perusahaan. Dalam persamaan dasar akuntansi, beban akan mengurangi modal. Contoh: beban gaji, beban iklan, beban sewa, beban penyusutan, dan beban bunga.
15. Selain itu, ada juga akun prive. Prive adalah penarikan uang perusahaan untuk kepentingan pribadi pemiliknya. Akun ini juga mengurangi ekuitas.
16. Berikut adalah tabel daftar saldo normal masing-masing akun:

<b>Nama Akun</b>	<b>Saldo Normal (Bertambah)</b>	<b>Berkurang</b>
Aset	Debet	Kredit
Kewajiban	Kredit	Debet
Ekuitas	Kredit	Debet
Pendapatan	Kredit	Debet
Beban	Debet	Kredit
Prive	Debet	Kredit

\*\*\*

### **C. Pencatatan Transaksi ke dalam Persamaan Dasar Akuntansi**

1. Ingatlah bahwa pencatatan persamaan dasar akuntansi akan mempengaruhi minimal dua akun agar jumlah aset tetap seimbang dengan kewajiban ditambah ekuitas.
2. Pencatatan transaksi ke dalam persamaan dasar akuntansi dilakukan dengan mencatatkan nominal transaksi pada kolom-kolom akun yang terpengaruh. Contoh: Pada 1 Mei 2016, Ibu Eva menyetorkan uang tunai sebagai modal awal Salon Cantik miliknya sebanyak Rp2.000.000,00.

**Salon Cantik**  
**Persamaan Dasar Akuntansi**  
**Periode Mei 2016**

Tanggal		Kas	Peralatan	Kewajiban	Ekuitas	Keterangan
2016						
Mei	1	Rp 2.000.000			Rp 2.000.000	Setoran modal

3. Apabila dua baris telah terisi nominal transaksi, lalu buatlah garis tebal dan lakukan hitunglah saldo tiap akun. Perhitungan tersebut dilakukan terus menerus. Contoh: Pada 4 Mei 2016, Salon Cantik membeli peralatan salon sebesar Rp3.000.000,00 secara kredit.

**Salon Cantik**  
**Persamaan Dasar Akuntansi**  
**Periode Mei 2016**

Tanggal		Kas	Peralatan	Kewajiban	Ekuitas	Keterangan
2016						
Mei	1	Rp 2.000.000			Rp 2.000.000	Setoran modal
	4		Rp 3.000.000	Rp 3.000.000		Pembelian peralatan
		Rp 2.000.000	Rp 3.000.000	Rp 3.000.000	Rp 2.000.000	

4. Ingatlah bahwa hanya ada 4 transaksi yang mempengaruhi ekuitas. Apabila transaksi tersebut terjadi, catat nominalnya di kolom ekuitas. Salah satu transaksinya adalah penerimaan pendapatan. Contoh: Pada 5 Mei 2016, Salon Cantik menerima pendapatan atas jasa yang diberikan sebesar Rp4.000.000,00.

**Salon Cantik**  
**Persamaan Dasar Akuntansi**  
**Periode Mei 2016**

Tanggal		Kas	Peralatan	Kewajiban	Ekuitas	Keterangan
2016						
Mei	1	Rp 2.000.000			Rp 2.000.000	Setoran modal
	4		Rp 3.000.000	Rp 3.000.000		Pembelian peralatan
		Rp 2.000.000	Rp 3.000.000	Rp 3.000.000	Rp 2.000.000	(jumlah)
	5	Rp 4.000.000			Rp 4.000.000	Pendapatan jasa
		Rp 6.000.000	Rp 3.000.000	Rp 3.000.000	Rp 6.000.000	(jumlah)

5. Kolom Keterangan diisi dengan penjelasan singkat atas transaksi yang terjadi. Contoh:

**Salon Cantik**  
**Persamaan Dasar Akuntansi**  
**Periode Mei 2016**

Tanggal		Kas	Peralatan	Kewajiban	Ekuitas	Keterangan
2016						
Mei	1	Rp 2.000.000			Rp 2.000.000	Setoran modal
	4		Rp 3.000.000	Rp 3.000.000		Pembelian peralatan
		Rp 2.000.000	Rp 3.000.000	Rp 3.000.000	Rp 2.000.000	(jumlah)
	5	Rp 4.000.000			Rp 4.000.000	Pendapatan jasa
		Rp 6.000.000	Rp 3.000.000	Rp 3.000.000	Rp 6.000.000	(jumlah)

6. Namun, jika suatu transaksi menyebabkan saldo suatu akun berkurang, maka nominal transaksi tersebut dituliskan dalam tanda kurung. Contoh: Pada 7 Mei 2016, Salon Cantik melunasi kewajibannya atas transaksi tanggal 4 Mei 2016 lalu.

**Salon Cantik**  
**Persamaan Dasar Akuntansi**  
**Periode Mei 2016**

Tanggal		Kas	Peralatan	Kewajiban	Ekuitas	Keterangan
2016						
Mei	1	Rp 2.000.000			Rp 2.000.000	Setoran modal
	4		Rp 3.000.000	Rp 3.000.000		Pembelian peralatan
		Rp 2.000.000	Rp 3.000.000	Rp 3.000.000	Rp 2.000.000	(jumlah)
	5	Rp 4.000.000			Rp 4.000.000	Pendapatan jasa
		Rp 6.000.000	Rp 3.000.000	Rp 3.000.000	Rp 6.000.000	(jumlah)
	7	(Rp 3.000.000)		(Rp 3.000.000)		Pelunasan kewajiban
		Rp 3.000.000	Rp 3.000.000	0	Rp 6.000.000	(jumlah)

7. Di akhir pencatatan persamaan dasar akuntansi tersebut, kita dapat mengetahui saldo akhir ekuitas dan laba atau ruginya perusahaan.
8. Untuk mengetahui saldo akhir ekuitas, dapat dihitung dengan rumus:
- $$\text{Ekuitas akhir} = \text{Ekuitas awal} + \text{Pendapatan} - \text{Biaya} - \text{Prive}$$
9. Untuk mengetahui besar laba atau ruginya, dapat dihitung dengan rumus:
- $$\text{Laba/Rugi} = \text{Pendapatan} - \text{Biaya}$$
10. Perusahaan memperoleh laba jika jumlah pendapatan lebih besar daripada jumlah biaya. Sedangkan perusahaan akan mengalami rugi jika jumlah biaya lebih besar daripada jumlah pendapatan.

**Appendix 1c. List of Question and Answer Key**
**DAFTAR PERTANYAAN PADA  
KARTU SOAL DAN KARTU BONUS**
**A. Kartu Soal**
**1. Level 1**

- a. Apa yang dimaksud dengan persamaan dasar akuntansi? (Poin: 2)

*Jawab:*

Persamaan dasar akuntansi adalah persamaan yang menggambarkan posisi di mana aset sama dengan kewajiban ditambah dengan ekuitas.

- b. Bagaimana rumus persamaan dasar akuntansi? Jelaskan! (Poin: 2)

*Jawab:*

Rumus:  $H=U+M$  atau  $A=K+E$

yaitu Harta (Aset) sama dengan Utang (Kewajiban), dan Modal (Ekuitas).

- c. Mengapa dalam rumus persamaan dasar akuntansi kewajiban ditulis terlebih dahulu daripada ekuitas? (Poin: 2)

*Jawab:*

Karena apabila perusahaan bangkrut dan dipailitkan, perusahaan wajib melunasi utangnya lebih dahulu baru kemudian sisanya menjadi hak milik pemilik perusahaan.

- d. Bapak Wibi menyetorkan uang pribadinya sebesar Rp4.000.000,00 sebagai modal awal untuk membuka usaha laundry miliknya. Bapak Wibi juga meminjam dana dari bank sebesar Rp50.000.000,00 untuk menambah sumber daya yang dimiliki. Bagaimana penerapan transaksi tersebut dalam rumus persamaan dasar akuntansi? (Poin: 2)

*Jawab:*

$Aset = Kewajiban + Ekuitas$

$Rp54.000.000,00 = Rp50.000.000,00 + Rp4.000.000,00$

- e. Bagaimana mekanisme pencatatan saldo normal untuk aset, kewajiban, dan ekuitas? (Poin: 2)

*Jawab:*

Aset dicatat di sisi debet (kiri). Kewajiban dan ekuitas dicatat di sisi kredit (kanan).

- f. Bagaimana prinsip pencatatan dalam akuntansi? (Poin: 2)

*Jawab:*

Pencatatan dalam akuntansi harus selalu seimbang. Artinya, jumlah yang ada di sisi debet harus sama dengan jumlah yang ada di sisi kredit.

- g. Apa yang dimaksud dengan *double-entry bookkeeping*? (Poin: 2)

*Jawab:*

*Double-entry bookkeeping* adalah sistem pencatatan berpasangan. Setiap transaksi yang dicatat minimal mempengaruhi 2 akun.

- h. Apa yang dimaksud dengan transaksi usaha dan transaksi ekuitas? (Poin: 2)

*Jawab:*

Transaksi usaha adalah transaksi yang mempengaruhi aset dan kewajiban. Transaksi ekuitas adalah transaksi yang mempengaruhi ekuitas perusahaan.

- i. Dalam persamaan dasar akuntansi, apa yang menunjukkan sisi penggunaan dana? (Poin: 2)

*Jawab:*

Aset menunjukkan sisi penggunaan dana.

- j. Dalam persamaan dasar akuntansi, apa yang menunjukkan sisi pendanaan dana perusahaan? (Poin: 2)

*Jawab:*

Kewajiban dan ekuitas menunjukkan sisi pendanaan dana perusahaan.

## 2. Level 2

- a. Apa yang dimaksud dengan akun riil? (Poin: 3)

*Jawab:*

Akun riil adalah akun yang bersifat permanen. Saldo akhir di suatu periode akan dibawa ke periode berikutnya untuk menjadi saldo awal periode baru tersebut.

- b. Apa yang dimaksud dengan akun nominal? (Poin: 3)

*Jawab:*

Akun nominal adalah akun yang bersifat sementara. Akun ini hanya berlaku di satu periode saja sehingga di akhir periode harus ditutup atau di-nol-kan.

- c. Mengapa di akhir periode akun nominal harus ditutup? (Poin: 3)

*Jawab:*

Karena saldo akhir akun nominal tidak dibawa ke periode berikutnya sehingga harus ditutup atau di-nol-kan.

- d. Sebutkan 3 macam akun yang termasuk akun riil! (Poin: 3)

*Jawab:*

Yang termasuk akun riil adalah aset, kewajiban, dan ekuitas.

- e. Sebutkan 2 macam akun yang termasuk akun nominal! (Poin: 3)

*Jawab:*

Yang termasuk akun nominal adalah pendapatan dan beban/biaya.

- f. Bagaimana cara untuk mengurutkan akun-akun yang termasuk aset? (Poin: 3)

*Jawab:*

Aset diurutkan berdasarkan tingkat likuiditasnya (mudah-tidaknya akun tersebut diuangkan) atau diurutkan dari aset lancar ke aset tidak lancar. Diurutkan dari yang paling likuid ke yang paling tidak likuid atau diurutkan dari aset lancar ke aset tidak lancar.

- g. Jelaskan yang kamu ketahui tentang lama waktu pemakaian atau pemanfaatan perlengkapan dan peralatan! (Poin: 3)

*Jawab:*

Perlengkapan adalah aset perusahaan yang sifatnya habis pakai. Artinya, lama waktu pemakaian perlengkapan kurang dari 1 tahun.

Peralatan adalah aset perusahaan yang umur ekonomisnya lebih dari 1 tahun.

- h. Apa yang dimaksud dengan kewajiban jangka pendek dan kewajiban jangka panjang? (Poin: 3)

*Jawab:*

Kewajiban jangka pendek adalah kewajiban yang jatuh temponya kurang dari satu tahun. Kewajiban jangka panjang adalah kewajiban yang jatuh temponya lebih dari 1 tahun.

- i. Sebutkan contoh kewajiban jangka pendek dan kewajiban jangka panjang, masing-masing satu! (Poin: 3)

*Jawab:*

Kewajiban jangka pendek: utang usaha, biaya yang masih harus dibayar, pendapatan diterima dimuka.

Kewajiban jangka panjang: utang bank dan utang obligasi.

- j. Apa yang dimaksud dengan prive? (Poin: 3)

*Jawab:*

Prive adalah penarikan uang perusahaan oleh pemilik untuk kepentingan pribadinya.

### 3. Level 3

- a. Berapa banyak akun minimal yang terpengaruh dari setiap pencatatan transaksi dalam persamaan dasar akuntansi? (Poin: 4)

*Jawab:*

Setiap pencatatan transaksi ke dalam persamaan dasar akuntansi minimal mempengaruhi 2 akun karena sistem pencatatan dalam akuntansi menerapkan pencatatan berpasangan. Tapi, ada juga yang mempengaruhi 3 akun atau lebih, tergantung bagaimana transaksinya.

- b. Berapa banyak akun yang terpengaruh atas transaksi pembelian peralatan secara kredit? Apa saja akun tersebut? (Poin: 4)

*Jawab:*



Transaksi pembelian peralatan secara kredit mempengaruhi 2 macam akun, yaitu akun peralatan (bertambah) dan akun kewajiban (berkurang).

- c. Bagaimana cara pencatatan dalam persamaan dasar akuntansi jika transaksi tersebut mengurangi saldo akun? (Poin: 4)

*Jawab:*

Nominal angka transaksi dicatat di dalam kolom sesuai dengan nama akun yang terpengaruh. Namun, nominal tersebut harus ditulis dalam tanda kurung untuk menandakan bahwa nominal tersebut mengurangi saldo. Contoh: (Rp1.000.000).

- d. Transaksi apa saja yang dapat mempengaruhi ekuitas? (Poin: 4)

*Jawab:*

<b>Menambah Ekuitas</b>	<b>Mengurangi Ekuitas</b>
Setoran modal	Beban/Biaya
Pendapatan	Prive

- e. Apakah pelunasan kewajiban dapat mempengaruhi ekuitas? Jelaskan alasanmu! (Poin: 4)

*Jawab:*

Pelunasan kewajiban tidak mempengaruhi ekuitas. Transaksi tersebut hanya mengurangi aset (berupa kas) karena perusahaan mengeluarkan uang tunai untuk membayar kewajibannya. Lalu, kewajiban yang telah dilunasi menjadi habis (nol), sehingga saldo kewajiban juga berkurang.

- f. Apa sajakah akun yang terpengaruh atas terjadinya transaksi penerimaan tagihan piutang? Jelaskan! (Poin: 4)

*Jawab:*

Penerimaan tagihan piutang mempengaruhi akun aset perusahaan yang berupa kas dan piutang. Perusahaan menerima uang tunai sebagai pelunasan piutang sehingga menyebabkan pertambahan saldo kas. Selain itu, saldo piutang akan berkurang karena pihak lain telah melunasi piutang tersebut.

- g. Bagaimana cara untuk mengetahui bahwa pencatatan persamaan dasar akuntansi yang dilakukan telah seimbang? (Poin: 4)

*Jawab:*

Cara untuk memeriksa hasil pencatatan persamaan dasar akuntansi adalah dengan menghitung jumlah saldo akun aset, kemudian dibandingkan dengan jumlah saldo kewajiban ditambah ekuitas. Apabila jumlah aset sama dengan jumlah kewajiban ditambah ekuitas, maka pencatatan persamaan dasar akuntansi telah seimbang.

- h. Apa yang akan dialami oleh perusahaan apabila terjadi keadaan di mana jumlah pendapatan lebih kecil daripada jumlah biaya? (Poin: 4)

*Jawab:*

Perusahaan tersebut mengalami kerugian karena jumlah biaya yang dikeluarkan lebih besar daripada jumlah pendapatan yang diterima.

- i. Bagaimana rumus perhitungan jumlah ekuitas akhir suatu perusahaan? (Poin: 4)

*Jawab:*

$$\text{Ekuitas akhir} = \text{Ekuitas awal} + \text{Pendapatan} - \text{Biaya} - \text{Dividen}$$

- j. Bagaimana posisi jumlah pendapatan dan biaya agar perusahaan dapat dikatakan memperoleh laba? (Poin: 4)

*Jawab:*

Perusahaan dapat dikatakan memperoleh laba jika jumlah pendapatan yang diperoleh lebih besar daripada jumlah biaya yang dikeluarkan.

## **B. Kartu Bonus**

### **1. Level 1**

- a. Jelaskan apa yang dimaksud dengan aset, kewajiban, dan ekuitas! (Poin: 4)

*Jawab:*

Aset: sumber daya milik perusahaan yang dapat memberikan manfaat ekonomis di masa yang akan datang.

Kewajiban: pendanaan berupa pinjaman dari pihak luar (kreditur).

Ekuitas: pendanaan berupa setoran modal dari pemilik perusahaan maupun dari laba ditahan.

- b. Bagaimana cara pencatatan aset, kewajiban, dan ekuitas jika saldonya berkurang? (Poin: 4)

*Jawab:*

Jika aset berkurang, maka dicatat di sisi kredit (kanan). Jika kewajiban dan ekuitas berkurang, maka dicatat di sisi debet (kiri).

- c. Sebutkan transaksi mana saja yang mempengaruhi saldo akun kewajiban! (Poin: 4)

- 1) Penerimaan setoran modal
- 2) Pembelian perlengkapan secara kredit
- 3) Pelunasan utang bank
- 4) Pembayaran biaya listrik
- 5) Penerimaan pendapatan

*Jawab:*

Dari kelima transaksi tersebut, yang mempengaruhi saldo akun kewajiban adalah transaksi nomor (2) Pembelian perlengkapan secara kredit dan (3) Pelunasan utang bank. Transaksi nomor (2) menyebabkan saldo kewajiban bertambah, sedangkan transaksi nomor (3) menyebabkan saldo kewajiban berkurang.

- d. Mengapa pencatatan dalam akuntansi harus berpasangan? Jelaskan! (Poin: 4)

*Jawab:*

Pencatatan dalam akuntansi harus berpasangan agar jumlah sisi debet dan kreditnya selalu seimbang karena prinsip yang digunakan adalah prinsip keseimbangan. Pencatatan berpasangan tersebut adalah pencatatan yang minimal melibatkan 2 akun.

- e. Sebutkan transaksi mana saja yang termasuk transaksi usaha! (Poin: 4)

- 1) Penerimaan pendapatan
- 2) Pembelian peralatan
- 3) Peminjaman uang dari bank

4) Pembayaran biaya sewa gedung

5) Pelunasan kewajiban

*Jawab:*

Transaksi usaha adalah transaksi yang mempengaruhi jumlah aset dan kewajiban. Maka, dari kelima transaksi tersebut, yang termasuk ke dalam transaksi usaha adalah transaksi nomor (2) Pembelian peralatan, (3) Peminjaman uang dari bank, dan (5) Pelunasan kewajiban.

f. Sebutkan 3 contoh transaksi ekuitas! (Poin: 4)

*Jawab:*

Setoran modal oleh pemilik, penerimaan pendapatan, pembayaran beban, dan penarikan uang perusahaan oleh pemilik untuk kepentingan pribadi (prive).

g. Apakah transaksi pelunasan kewajiban dapat mempengaruhi ekuitas?

Jelaskan! (Poin: 4)

*Jawab:*

Pelunasan kewajiban tidak mempengaruhi ekuitas karena transaksi tersebut ke dalam tergolong transaksi usaha. Transaksi tersebut mempengaruhi aset (berkurang) dan kewajiban (berkurang).

h. Bapak Wibi mengambil uang tunai untuk keperluan pribadinya sebesar Rp4.500.000,00. Transaksi tersebut termasuk transaksi apa? Jelaskan! (Poin: 4)

*Jawab:*

Transaksi tersebut tergolong transaksi ekuitas. Pengambilan uang untuk keperluan pribadi pemilik (prive) adalah transaksi yang mempengaruhi ekuitas karena menyebabkan saldo ekuitas berkurang.

i. Bapak Wibi membeli sebuah komputer seharga Rp5.000.000,00 tunai. Transaksi tersebut tergolong ke dalam transaksi apa? Jelaskan! (Poin: 4)

*Jawab:*

Transaksi tersebut tergolong transaksi usaha. Pembelian komputer secara tunai menyebabkan berkurangnya aset (kas) dan menambah aset (peralatan).

- j. Sebutkan 4 transaksi yang mempengaruhi ekuitas! (Poin: 4)

*Jawab:*

Setoran modal awal dan penerimaan pendapatan (menambah ekuitas) serta pembayaran beban/biaya dan penarikan uang untuk kepentingan pribadi pemilik (prive) (mengurangi ekuitas).

## 2. Level 2

- a. Mengapa akun riil disebut juga sebagai akun permanen? (Poin: 6)

*Jawab:*

Akun riil disebut juga sebagai akun permanen karena saldo akun tersebut dibawa terus menerus dari periode ke periode selama perusahaan itu berdiri.

- b. Jelaskan yang kamu ketahui tentang aset lancar dan aset tidak lancar! (Poin: 6)

*Jawab:*

Aset lancar adalah aset yang tingkat likuiditasnya tinggi. Aset tidak lancar adalah aset jangka panjang yang diharapkan dapat digunakan selama lebih dari satu tahun.

- c. Golongkan akun-akun berikut ke dalam aset lancar atau aset tidak lancar! (Poin: 6)

- 1) Kas
- 2) Bangunan
- 3) Perlengkapan
- 4) Kendaraan
- 5) Piutang usaha

*Jawab:*

- 1) Kas tergolong sebagai aset lancar
- 2) Bangunan tergolong sebagai aset tidak lancar
- 3) Perlengkapan tergolong sebagai aset aset lancar
- 4) Kendaraan tergolong sebagai aset tidak lancar
- 5) Piutang usaha tergolong sebagai aset lancar

- d. Berikan contoh aset tetap dan aset tidak berwujud masing-masing dua!  
(Poin: 6)

*Jawab:*

Contoh aset tetap: tanah, bangunan, meja, kursi, kendaraan, komputer, dan mesin.

Contoh aset tidak berwujud: *goodwill*, hak paten, dan hak cipta.

- e. Klasifikasikan akun-akun berikut ke dalam kelompok aset, kewajiban, dan ekuitas! (Poin: 6)

- 1) Modal Bapak Wibi
- 2) Kas
- 3) Peralatan
- 4) Utang bank
- 5) Saham PT XYZ

*Jawab:*

- 1) Modal Bapak Wibi tergolong ke dalam Ekuitas
- 2) Kas tergolong ke dalam Aset
- 3) Peralatan tergolong ke dalam Aset
- 4) Utang bank tergolong ke dalam Kewajiban
- 5) Saham PT XYZ tergolong ke dalam Kewajiban

- f. Mengapa akun nominal dapat disebut sebagai akun sementara? Jelaskan! (Poin: 6)

*Jawab:*

Akun nominal disebut sebagai akun sementara karena di setiap akhir periode akun tersebut harus ditutup atau di-nol-kan. Berbeda dengan akun riil, akun nominal ini saldonya tidak dibawa ke periode berikutnya.

- g. Jelaskan pengertian yang kamu pahami tentang pendapatan dan beban! (Poin: 6)

*Jawab:*

Pendapatan adalah sesuatu yang diperoleh dari kegiatan perusahaan, baik kegiatan utama maupun kegiatan lain. Beban adalah biaya yang

dikeluarkan oleh perusahaan untuk mendukung kegiatan utama perusahaan.

- h. Sebutkan transaksi mana saja yang termasuk transaksi yang mempengaruhi akun-akun nominal! (Poin: 6)

- 1) Penerimaan setoran modal
- 2) Penerimaan pendapatan
- 3) Pembelian peralatan
- 4) Penarikan prive
- 5) Pembayaran biaya asuransi

*Jawab:*

Yang termasuk ke dalam akun nominal adalah pendapatan dan beban/biaya. Sehingga, dari kelima transaksi tersebut, yang mempengaruhi akun nominal adalah transaksi nomor (2) Penerimaan pendapatan dan (5) Pembayaran biaya asuransi.

- i. Apa yang dimaksud dengan prive? Apabila terjadi prive, akun apa yang terpengaruh? (Poin: 6)

*Jawab:*

Prive adalah penarikan uang perusahaan yang dilakukan oleh pemilik untuk kepentingan pribadinya. Jika prive ini terjadi, maka akan menyebabkan berkurangnya saldo akun aset berupa kas dan ekuitas.

- j. Sebutkan 6 jenis akun beserta saldo normalnya! (Poin: 6)

*Jawab:*

<b>Nama Akun</b>	<b>Saldo Normal (Bertambah)</b>	<b>Berkurang</b>
Aset	Debet	Kredit
Kewajiban	Kredit	Debet
Ekuitas	Kredit	Debet
Pendapatan	Kredit	Debet
Beban	Debet	Kredit
Prive	Debet	Kredit

### 3. Level 3

- a. Jelaskan pengaruh transaksi berikut terhadap unsur-unsur persamaan dasar akuntansi! (Poin: 8)

- 1) Membeli peralatan secara kredit
- 2) Membayar biaya listrik
- 3) Menerima uang tunai atas jasa yang diberikan

*Jawab:*

- 1) Aset berupa peralatan bertambah dan kewajiban bertambah.
- 2) Aset berupa kas berkurang dan ekuitas berkurang.
- 3) Aset berupa kas bertambah dan ekuitas bertambah.

- b. Jelaskan pengaruh transaksi berikut terhadap unsur-unsur persamaan dasar akuntansi! (Poin: 8)

- 1) Penerimaan tagihan piutang
- 2) Penerimaan uang tunai sebagai setoran modal
- 3) Pelunasan kewajiban

*Jawab:*

- 1) Aset berupa kas bertambah dan aset berupa piutang berkurang
- 2) Aset berupa kas bertambah dan ekuitas bertambah
- 3) Aset berupa kas berkurang dan kewajiban berkurang

- c. Bagaimana pencatatan transaksi berikut ke dalam persamaan dasar akuntansi?

- 1) Bapak Radit menyetor uang tunai sebesar Rp5.000.000,00 sebagai modal awal.
- 2) Rental Cepat membeli tinta dan kertas sebesar Rp500.000,00 dan satu set komputer baru seharga Rp6.000.000,00 namun baru dibayar Rp2.000.000,00.

*Jawab:*

- 1) Kas dan modal bertambah masing-masing sebesar Rp5.000.000,00.
- 2) Perlengkapan bertambah Rp500.000,00, Peralatan bertambah Rp6.000.000,00, Kas berkurang Rp2.000.000,00, dan Kewajiban bertambah Rp4.500.000,00.



d. Bagaimana pencatatan transaksi berikut ke dalam persamaan dasar akuntansi?

- 1) Rental Cepat menerima pendapatan atas jasa yang diberikan sebesar Rp2.500.000,00 dari Tuan Dhika namun baru diterima Rp1.500.000,00.
- 2) Rental Cepat menerima sisa pendapatan dari Tuan Dhika.

*Jawab:*

- 1) Kas bertambah Rp1.500.000,00, Piutang bertambah Rp1.000.000,00, dan Modal bertambah Rp2.500.000,00.
- 2) Kas bertambah Rp1.000.000,00 dan Piutang berkurang Rp1.000.000,00.

e. Perhatikan potongan tabel persamaan dasar akuntansi berikut:

Tanggal		Kas	Ekuitas	Keterangan
2016				
Mei	1	Rp 3.000.000	Rp 3.000.000	Setoran modal
	4	Rp 2.000.000	(Rp 2.000.000)	Pendapatan jasa
		Rp 5.000.000	Rp 5.000.000	

Di manakah letak kesalahan pencatatannya? Bagaimana pencatatan yang benar? (Poin: 8)

*Jawab:*

Kesalahan terjadi pada pencatatan transaksi tanggal 4 Mei 2016. Transaksi yang terjadi adalah penerimaan pendapatan jasa. Namun, Rp2.000.000,00 dicatat dalam tanda kurung yang berarti mengurangi ekuitas. Pencatatan yang benar adalah Rp2.000.000,00 dicatat di kolom Ekuitas tanpa tanda kurung karena pendapatan menambah ekuitas.

f. Pada tanggal 3 Mei 2016, Rental Cepat melakukan pencatatan transaksi berikut:

Kas berkurang Rp1.000.000,00

Peralatan bertambah Rp1.000.000,00

Transaksi apa yang terjadi pada tanggal 3 Mei 2016 tersebut? (Poin: 8)

*Jawab:*

Transaksi yang dapat menyebabkan kas berkurang dan peralatan bertambah adalah pembelian peralatan secara tunai.

Pembelian peralatan secara tunai akan mengurangi kas karena perusahaan mengeluarkan uang untuk membayar peralatan tersebut. Sedangkan nilai dari peralatan yang dibeli dicatat ke dalam kolom peralatan karena menambah saldo aset perusahaan.

- g. Pada tanggal 4 Mei 2016, Rental Cepat melakukan pencatatan transaksi berikut:

Kas berkurang Rp1.000.000,00

Peralatan bertambah Rp4.000.000,00

Kewajiban bertambah Rp3.000.000,00

Transaksi apa yang terjadi pada tanggal 4 Mei 2016 tersebut?

*Jawab:*

Transaksi yang menimbulkan pencatatan persamaan dasar akuntansi seperti itu adalah pembelian peralatan namun belum dibayar seluruhnya sehingga menimbulkan kewajiban.

Pembelian peralatan seharga Rp4.000.000,00, namun baru dibayar Rp1.000.000,00. Sehingga menyebabkan utang usaha bertambah sebesar Rp3.000.000,00.

- h. Berikut adalah data-data yang diambil dari persamaan dasar akuntansi:

Pendapatan jasa                      Rp10.000.000,00

Beban sewa gedung                Rp 3.000.000,00

Beban listrik                        Rp 1.000.000,00

Prive Bapak Radit                Rp 500.000,00

Tentukan apakah usaha Rental Cepat milik Bapak Radit ini mengalami untung atau rugi dan tentukan besarnya! (Poin: 8)

*Jawab:*

Pendapatan lebih besar daripada beban. Maka, Rental Cepat memperoleh laba.

$$\text{Laba} = \text{Pendapatan} - \text{Beban}$$

$$\text{Laba} = \text{Rp}10.000.000,00 - (\text{Rp}3.000.000,00 + \text{Rp}1.000.000,00)$$

$$\text{Laba} = \text{Rp}10.000.000,00 - \text{Rp}4.000.000,00$$

$$\text{Laba} = \text{Rp}6.000.000,00$$

Sehingga dapat disimpulkan bahwa Rental Cepat memperoleh laba sebesar Rp6.000.000,00.

- i. Berikut adalah data yang diambil dari persamaan dasar akuntansi:

Pendapatan jasa                      Rp15.000.000,00

Beban-beban                          Rp 6.000.000,00

Ekuitas awal                          Rp20.000.000,00

Tentukan berapa besar ekuitas akhir Bapak Radit! (Poin: 8)

*Jawab:*

$$\text{Ekuitas akhir} = \text{Ekuitas awal} + \text{Pendapatan} - \text{Beban}$$

$$\text{Ekuitas akhir} = \text{Rp}20.000.000,00 + \text{Rp}15.000.000,00 - \text{Rp}6.000.000,00$$

$$\text{Ekuitas akhir} = \text{Rp}29.000.000,00$$

Sehingga dapat disimpulkan bahwa besar ekuitas akhir Bapak Radit adalah Rp29.000.000,00.

- j. Berikut adalah data yang diambil dari persamaan dasar akuntansi:

Pendapatan jasa                      Rp15.000.000,00

Beban-beban usaha                  Rp10.000.000,00

Ekuitas awal                          Rp20.000.000,00

Ekuitas akhir                          Rp24.000.000,00

Tentukan berapa besar Prive Bapak Radit! (Poin: 8)

*Jawab:*

$$\text{Ekuitas akhir} = \text{Ekuitas awal} + \text{Pendapatan} - \text{Beban} - \text{Prive}$$

$$\text{Prive} = \text{Ekuitas akhir} - \text{Ekuitas awal} + \text{Pendapatan} - \text{Beban}$$

$$\text{Prive} = \text{Rp}24.000.000,00 - \text{Rp}20.000.000,00 + \text{Rp}15.000.000,00 - \text{Rp}10.000.000,00$$

$$\text{Prive} = \text{Rp}1.000.000,00$$

Sehingga dapat disimpulkan bahwa Prive Bapak Radit adalah Rp1.000.000,00.

**Appendix 1d. Game Instruction**
**PETUNJUK PERMAINAN JENGA AKUNTANSI**

1. Sebanyak 54 buah balok jenga disusun membentuk sebuah menara yang terdiri dari 18 lapisan balok di mana setiap lapis terdiri dari tiga buah balok. Lapisan balok tersebut disusun secara melintang.
2. Permainan akan berlangsung dalam tiga tahap, yaitu Level 1, Level 2, dan Level 3. Setiap tahap permainan menggunakan satu set kartu yang terdiri dari:
  - a. Kartu Materi : merah
  - b. Kartu Soal : kuning
  - c. Kartu Kesempatan : hijau
  - d. Kartu Tantangan : biru dan hitam
  - e. Kartu Bonus : putih
  - f. Kartu Jawaban Bonus : merah muda
  - g. Kartu Jawaban Soal : oranye
  - h. Kartu Poin : ungu
3. Setiap kelompok terdiri dari 6-8 orang pemain. Masing-masing pemain bergiliran mengocok dadu. Warna dadu yang keluar menunjukkan balok mana yang harus diambil dan dipindahkan ke bagian atas menara tanpa menjatuhkan menara tersebut. Semua balok boleh diambil, kecuali balok-balok yang terletak di tiga lapisan teratas.
4. Setiap warna pada balok mengarahkan pemain untuk mengambil kartu yang sesuai warnanya.
5. Kartu Soal dan Kartu Bonus berisi pertanyaan yang wajib dijawab pemain yang mengambil kartu tersebut. Pada kedua kartu tersebut tertera jumlah poin yang berhak diperoleh pemain apabila menjawab pertanyaan dengan benar. Pemain berhak mengambil Kartu Poin sesuai dengan jumlah poin yang tertera pada Kartu Soal dan Kartu Bonus.

6. Untuk mengetahui bahwa jawaban pemain benar atau salah, pemain lain dapat membantu mencocokkan jawabannya dengan kunci jawaban yang ada di Kartu Jawaban Bonus dan Kartu Jawaban Soal.
7. Permainan akan selesai apabila seluruh Kartu Materi telah terambil.
8. Apabila menara jenga runtuh di tengah jalannya permainan, maka poin kelompok akan dikurangi: 10 poin (Level 1), 15 poin (Level 2), dan 20 poin (Level 3).
9. Permainan akan berlangsung kembali dengan menyusun ulang menara jenga dan melanjutkan putaran permainan sebelumnya hingga seluruh Kartu Materi terambil.
10. Poin yang diperoleh setiap pemain akan diakumulasikan menjadi poin kelompok. Selanjutnya, Poin Level 1, Poin Level 2, dan Poin Level 3 akan ditotal menjadi poin akhir. Kelompok yang berhasil mengumpulkan poin terbanyak adalah kelompok pemenang. Maka, bekerjasamalah dengan baik.
11. Jika Kartu Bonus dan Kartu Soal telah dibaca seluruhnya namun permainan belum selesai, pemain harus mengocok dadu lagi agar mendapat warna lain selain warna putih dan warna kuning.

## Kartu Materi



**5**

Kewajiban sengaja didahulukan dari ekuitas dalam rumus tersebut. Alasannya, jika suatu hari perusahaan dipailitkan, perusahaan harus melunasi kewajibannya terlebih dahulu baru sisanya menjadi hak pemilik perusahaan.

**BANKRUPT**

Source: gambar: <https://buddyboom-blog.s3-eu-central-1.amazonaws.com/sgp/uploads/2015/10/bankrupt.jpg>

**5**

The image shows the front cover of a book titled 'Kartu Materi' (Material Card) for 'Level 1'. The cover has a red background with a repeating geometric pattern. In the center is a large white circle containing the black number '5'. At the top, a white banner contains the text 'Level 1' in a black serif font. At the bottom, another white banner contains the text 'Kartu Materi' in a black serif font.

**6**

Asat akan dicatat di sisi debet (kiri).  
Asat adalah sisi yang menunjukkan  
penggunaan dana  
Kewajiban dan Ekuitas akan dicatat  
di sisi kredit (kanan).  
Kewajiban dan Ekuitas adalah sisi yang  
menunjukkan pendanaan dana perusahaan

Sumber gambar : <https://www.shutterstock.com/image-vector/accountant-writing-the-check-members-are-showing-front> 7/9/20

**9**


*Level 1*

**6**

*Kartu Materi*

**7**

Pencatatan persamaan akuntansi harus selalu dalam keadaan seimbang. Maka, pencatatan transaksi akan mempengaruhi minimal 2 akun. Pencatatan ini disebut pencatatan berpasangan (double-entry bookkeeping).



Number gambar: <http://www.clipart.com/images/507/balance-scale-free-clipart-shape-you-can-download-to-your-computer-1-wk4zlr-clipart.png>

**L**

Level 1

7

Kartu Materi

**8**

Transaksi yang dapat mempengaruhi jumlah aset dan kewajiban disebut transaksi usaha.

Sedangkan transaksi yang dapat mempengaruhi jumlah ekuitas disebut transaksi ekuitas



Sumber gambar: <http://artikel2.blogspot.com/2010/money-in-hand-gif/>

**8**


The image shows the front cover of a book titled 'Kartu Materi' (Material Card) for 'Level 1'. The cover has a red background with a repeating geometric pattern. In the center is a large white circle containing the black number '8'. At the top, a white rectangular box contains the text 'Level 1' in a black serif font. At the bottom, another white rectangular box contains the text 'Kartu Materi' in a black serif font.

**9**

Transaksi usaha adalah transaksi yang terkait dengan usaha perusahaan.

Contoh:

Pembelian perlengkapan untuk kegiatan operasional perusahaan dan memperoleh pinjaman dari bank.



Sumber gambar: <http://indonesiaminggu.com/wp-content/uploads/2010/01/workspace-money-9.jpg>

**6**

Level 1

9


Kartu Materi

**10**

Transaksi ekuitas adalah transaksi yang mengakibatkan terjadinya perubahan saldo ekuitas perusahaan.

Contoh:

Setoran modal, penerimaan pendapatan, pengambiln pribadi pemilik (prive), dan pembayaran biaya.



Number gambar: <http://contance.com/v1/files/page/21/writing.jpg>

**11**

*Level 1*

**10**

*Kartu Materi*

## Kartu Bonus

**1**

Jelaskan apa yang dimaksud dengan aset, kewajiban, dan ekuitas!

(Poin: 4)

**1**

Level 1

**1**

Kartu Bonus

**2**

Bagaimana cara pencatatan aset, kewajiban, dan ekuitas jika berkurang?

(Poin: 4)

**2**

Level 1

**2**

Kartu Bonus

**3**

Sebutkan transaksi mana saja yang mempengaruhi saldo akun kewajiban!

- 1) Penerimaan setoran modal
- 2) Pembelian perlengkapan secara kredit
- 3) Pelunasan utang bank
- 4) Pembayaran biaya listrik
- 5) Penerimaan pendapatan

(Poin: 4)

**3**

Level 1

**3**

Kartu Bonus

**4**

Mengapa pencatatan dalam akuntansi harus berpasangan? Jelaskan!

(Poin: 4)

**4**

Level 1

**4**

Kartu Bonus

**5**

Sebutkan transaksi mana saja yang mempengaruhi saldo akun kewajiban!

- 1) Penerimaan pendapatan
- 2) Pembelian peralatan
- 3) Peminjaman uang dari bank
- 4) Pembayaran biaya sewa gedung
- 5) Pelunasan kewajiban

(Poin: 4)

**5**

Level 1

**5**

Kartu Bonus

**6**

Sebutkan 4 transaksi yang tergolong sebagai transaksi ekuitas!

(Poin: 4)

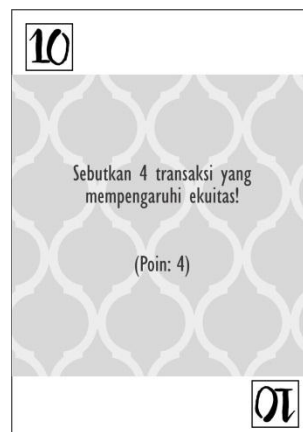
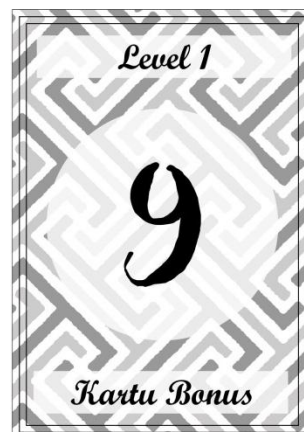
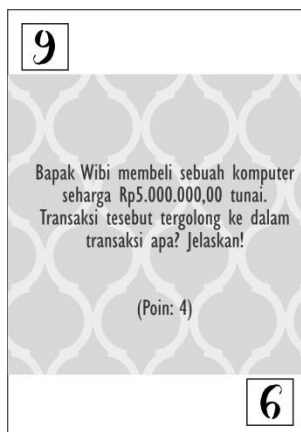
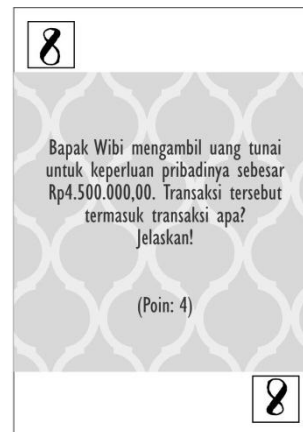
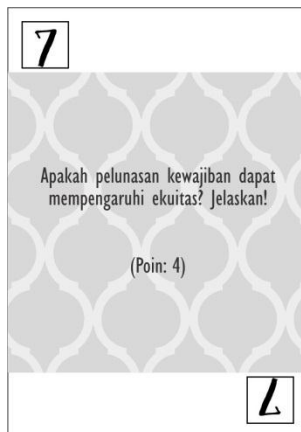
**6**

Level 1

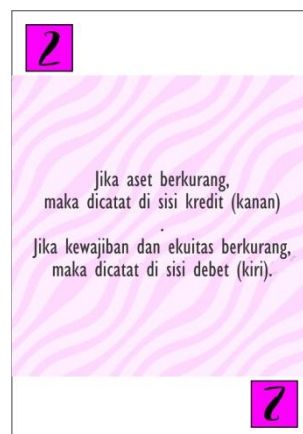
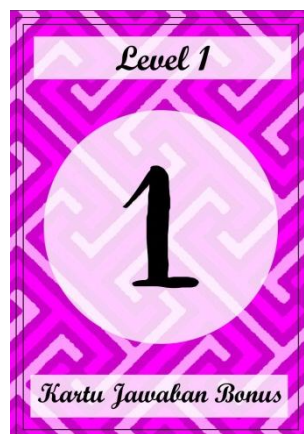
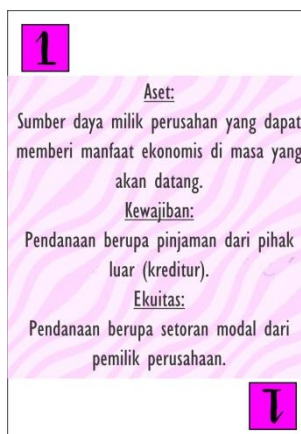
**6**

Kartu Bonus





### Kartu Jawaban Bonus



<p><b>3</b></p> <p>Bapak Wibi membeli peralatan secara kredit sebesar Rp10.000.000,00. Jasa servis komputer milik Bapak Wibi meminjam uang dari bank sebesar Rp25.000.000,00.</p> <p><b>3</b></p>	<p><i>Level 1</i></p> <p><b>3</b></p> <p><i>Kartu Jawaban Bonus</i></p>	<p><b>4</b></p> <p>Pencatatan dalam akuntansi harus berpasangan agar jumlah sisi debit dan kreditnya selalu seimbang karena prinsip yang digunakan adalah prinsip keseimbangan.</p> <p>Pencatatan berpasangan tersebut adalah pencatatan yang minimal melibatkan 2 akun.</p> <p><b>7</b></p>	<p><i>Level 1</i></p> <p><b>4</b></p> <p><i>Kartu Jawaban Bonus</i></p>
<p><b>5</b></p> <p>Transaksi usaha adalah transaksi yang mempengaruhi jumlah aset dan kewajiban. Maka, dari kelima transaksi tersebut, yang termasuk ke dalam transaksi usaha adalah transaksi nomor (2) Pembelian peralatan, (3) Peminjaman uang dari bank, dan (5) Pelunasan kewajiban.</p> <p><b>5</b></p>	<p><i>Level 1</i></p> <p><b>5</b></p> <p><i>Kartu Jawaban Bonus</i></p>	<p><b>6</b></p> <p>Setoran modal oleh pemilik, penerimaan pendapatan, pembayaran beban atau biaya, dan penarikan uang perusahaan oleh pemilik untuk kepentingan pribadinya (prive).</p> <p><b>9</b></p>	<p><i>Level 1</i></p> <p><b>6</b></p> <p><i>Kartu Jawaban Bonus</i></p>
<p><b>7</b></p> <p>Pelunasan kewajiban tidak mempengaruhi ekuitas karena transaksi tersebut tergolong dalam transaksi usaha.</p> <p>Transaksi tersebut hanya mempengaruhi kas (berkurang) dan kewajiban (berkurang).</p> <p><b>7</b></p>	<p><i>Level 1</i></p> <p><b>7</b></p> <p><i>Kartu Jawaban Bonus</i></p>	<p><b>8</b></p> <p>Transaksi tersebut tergolong sebagai transaksi ekuitas.</p> <p>Pengambilan uang untuk keperluan pribadi pemilik (prive) adalah transaksi yang mempengaruhi ekuitas karena menyebabkan saldo ekuitas berkurang.</p> <p><b>8</b></p>	<p><i>Level 1</i></p> <p><b>8</b></p> <p><i>Kartu Jawaban Bonus</i></p>



**9**

Transaksi tersebut tergolong sebagai transaksi usaha.  
Pembelian komputer secara tunai menyebabkan berkurangnya aset (kas) dan menambah aset (peralatan).

**6**

*Level 1*

**9**

*Kartu Jawaban Bonus*

**10**

Menambah Ekuitas:  
1. Setoran modal awal  
2. Penerimaan pendapatan

Mengurangi Ekuitas:  
1. Pembayaran beban/biaya  
2. Penarikan pribadi oleh pemilik (prive)

**11**

*Level 1*

**10**

*Kartu Jawaban Bonus*

### Kartu Soal

**1**

Apa yang dimaksud dengan persamaan dasar akuntansi?

(Poin: 2)

**1**

*Level 1*

**1**

*Kartu Soal*

**2**

Bagaimana rumus persamaan dasar akuntansi? Jelaskan!

(Poin: 2)

**2**

*Level 1*

**2**

*Kartu Soal*

**3**

Mengapa dalam rumus persamaan dasar akuntansi kewajiban ditulis terlebih dahulu daripada ekuitas?

(Poin: 2)

**3**

*Level 1*

**3**

*Kartu Soal*

**4**

Bapak Wibi menyetorkan uang pribadinya sebesar Rp4.000.000,00 sebagai modal awal untuk membuka usaha laundry miliknya.  
Bapak Wibi juga meminjam dana dari bank sebesar Rp50.000.000,00 untuk menambah sumber daya yang dimiliki.  
Bagaimana penerapan transaksi tersebut dalam rumus persamaan dasar akuntansi?

(Poin: 2)

**4**

*Level 1*

**4**

*Kartu Soal*

<p><b>5</b></p> <p>Bagaimana mekanisme pencatatan saldo normal untuk aset, kewajiban, dan ekuitas?</p> <p>(Poin: 2)</p> <p><b>5</b></p>	<p>Level 1</p> <p><b>5</b></p> <p>Kartu Soal</p>	<p><b>6</b></p> <p>Bagaimana prinsip pencatatan dalam akuntansi?</p> <p>(Poin: 2)</p> <p><b>9</b></p>	<p>Level 1</p> <p><b>6</b></p> <p>Kartu Soal</p>
<p><b>7</b></p> <p>Apa yang dimaksud dengan double-entry bookkeeping?</p> <p>(Poin: 2)</p> <p><b>7</b></p>	<p>Level 1</p> <p><b>7</b></p> <p>Kartu Soal</p>	<p><b>8</b></p> <p>Apa yang dimaksud dengan transaksi usaha dan transaksi ekuitas?</p> <p>(Poin: 2)</p> <p><b>8</b></p>	<p>Level 1</p> <p><b>8</b></p> <p>Kartu Soal</p>
<p><b>9</b></p> <p>Dalam persamaan dasar akuntansi, apa yang menunjukkan sisi penggunaan dana?</p> <p>(Poin: 2)</p> <p><b>6</b></p>	<p>Level 1</p> <p><b>9</b></p> <p>Kartu Soal</p>	<p><b>10</b></p> <p>Dalam persamaan dasar akuntansi, apa yang menunjukkan sisi pendanaan dana perusahaan?</p> <p>(Poin: 2)</p> <p><b>11</b></p>	<p>Level 1</p> <p><b>10</b></p> <p>Kartu Soal</p>



## Kartu Jawaban Soal

**1**

Persamaan dasar akuntansi persamaan yang menggambarkan posisi di mana harta (aset) sama dengan utang (kewajiban) ditambah dengan modal (ekuitas).

**1**

*Level 1*

**1**

*Kartu Jawaban Soal*

**2**

Rumus Persamaan Dasar Akuntansi:  
 $H = U + M$   
 atau  
 $A = K + E$   
 yaitu:  
 Harta (Aset) sama dengan Utang (Kewajiban) ditambah Modal (Ekuitas)

**2**

*Level 1*

**2**

*Kartu Jawaban Soal*

**3**

Karena apabila perusahaan bangkrut dan dipailitkan, perusahaan wajib melunasi utangnya lebih dahulu baru kemudian sisanya menjadi hak milik pemilik perusahaan.

**3**

*Level 1*

**3**

*Kartu Jawaban Soal*

**4**

Aset = Kewajiban + Ekuitas  
 $Rp54.000.000,00 = Rp50.000.000,00 + Rp4.000.000,00$

**4**

*Level 1*

**4**

*Kartu Jawaban Soal*

**5**

Aset dicatat di sisi debet (kiri) dan Kewajiban dan Ekuitas dicatat di sisi kredit (kanan).

**5**

*Level 1*

**5**

*Kartu Jawaban Soal*

**6**

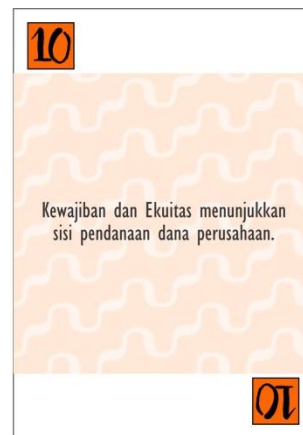
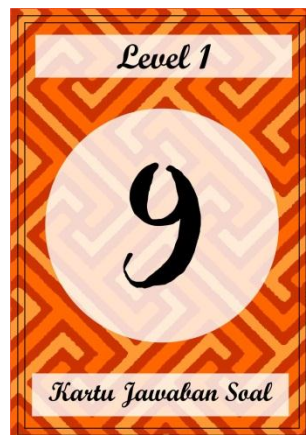
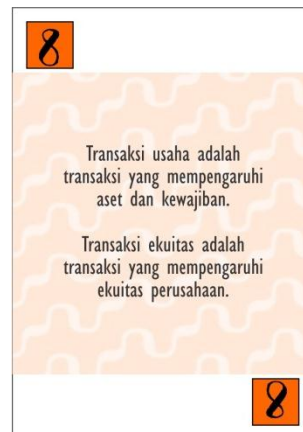
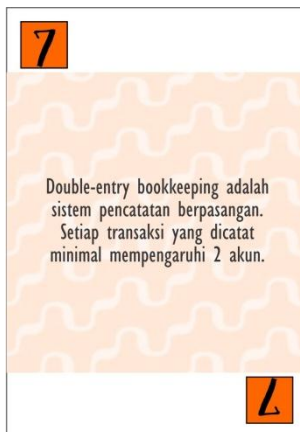
Pencatatan dalam akuntansi harus selalu seimbang. Artinya, jumlah yang ada di sisi debet harus sama dengan jumlah yang ada di sisi kredit.

**6**

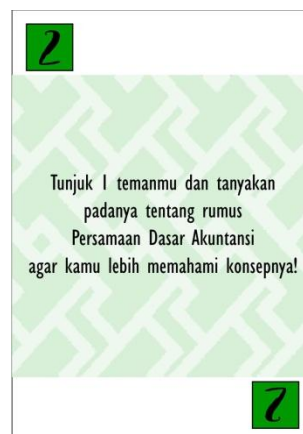
*Level 1*

**6**

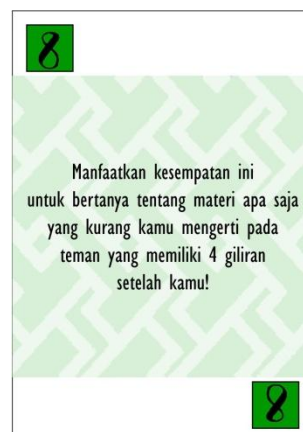
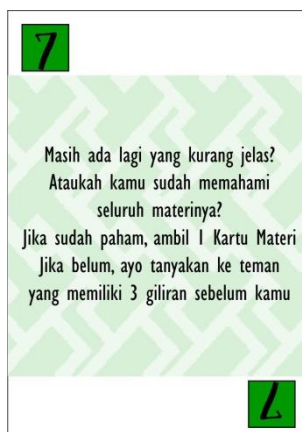
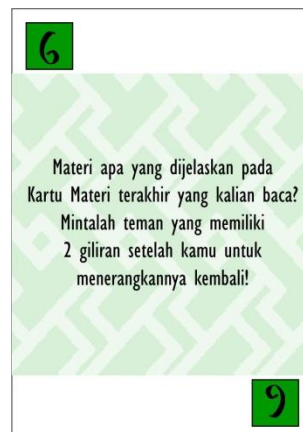
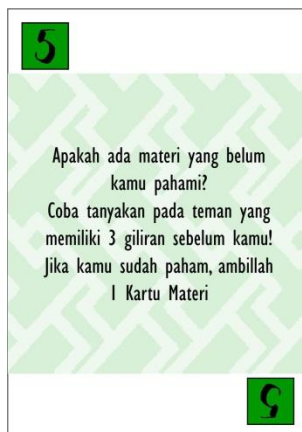
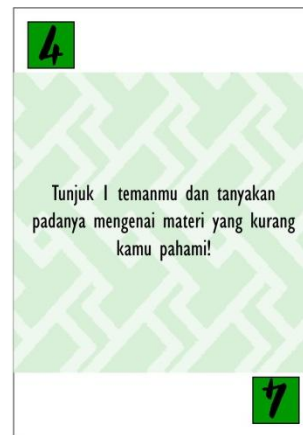
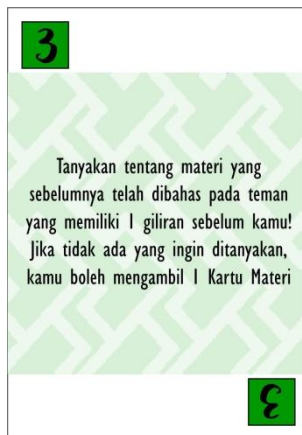
*Kartu Jawaban Soal*

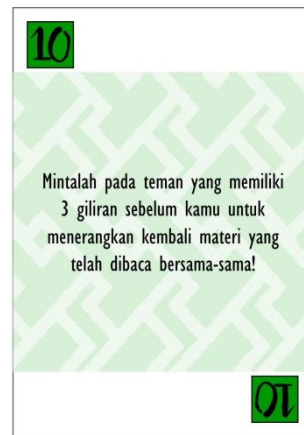


### Kartu Kesempatan

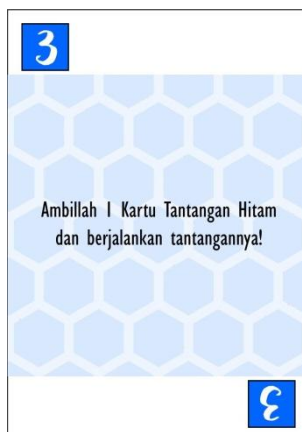
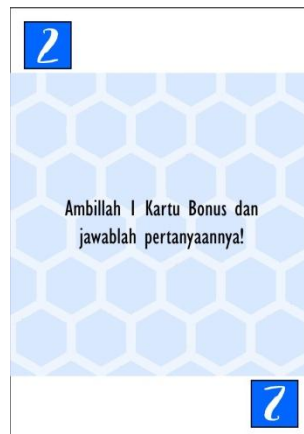
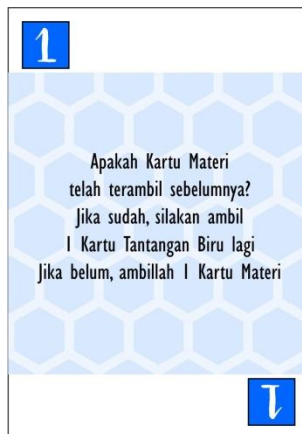




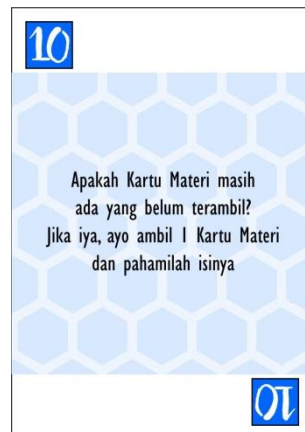
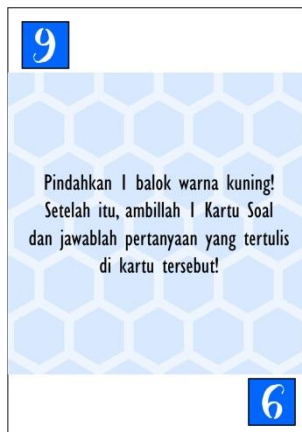
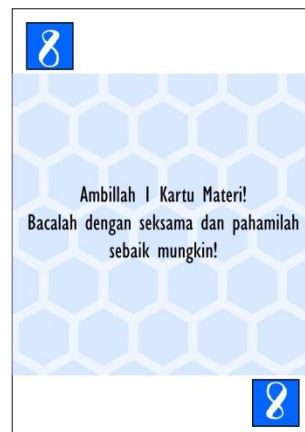
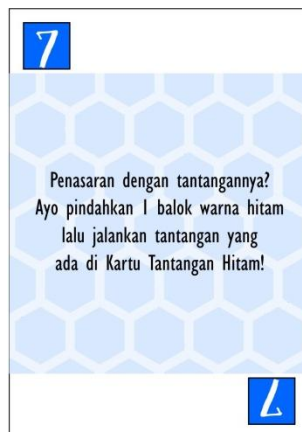
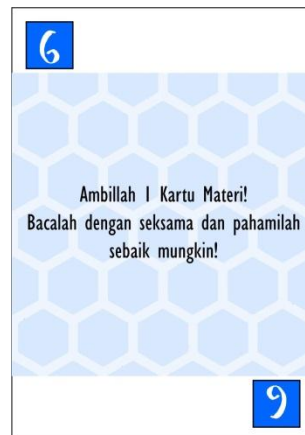
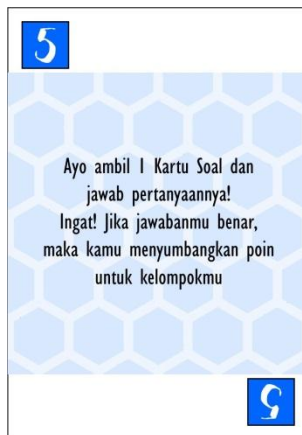




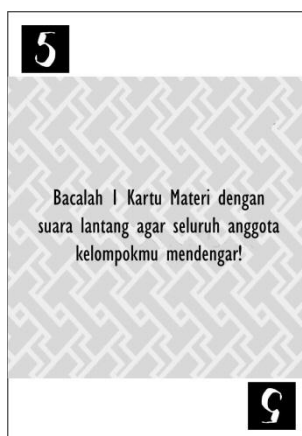
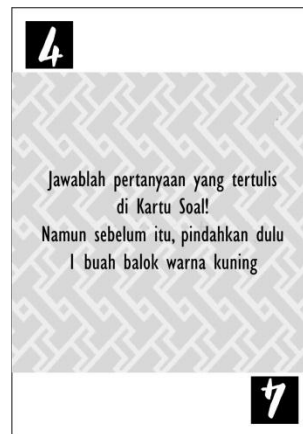
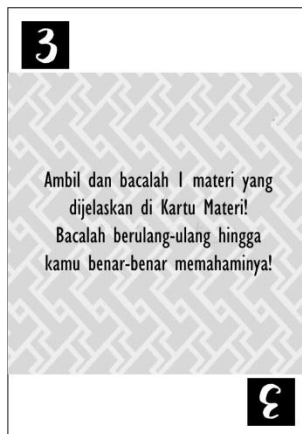
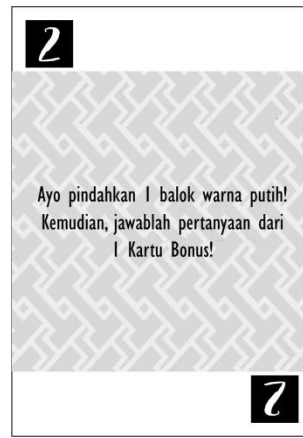
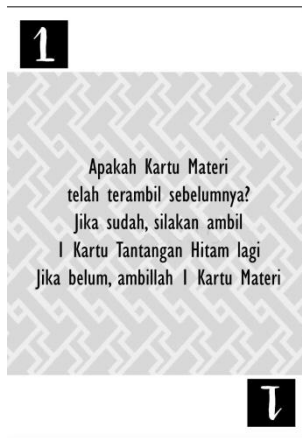
### Kartu Tantangan Biru



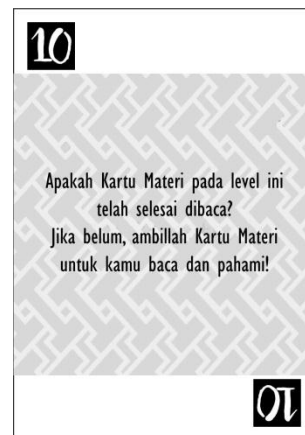
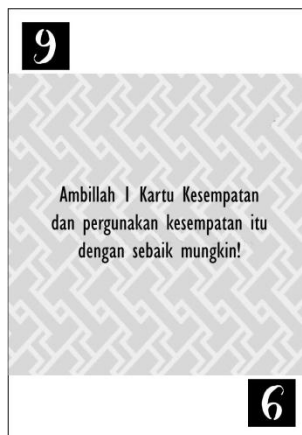
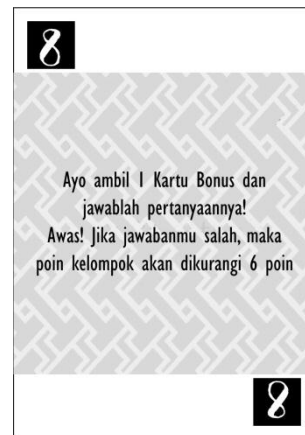
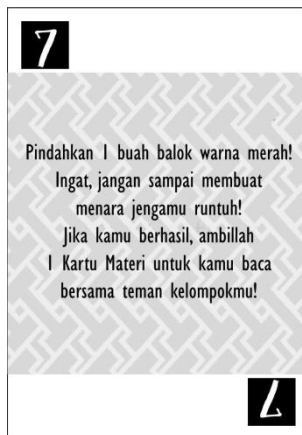




## Kartu Tantangan Hitam





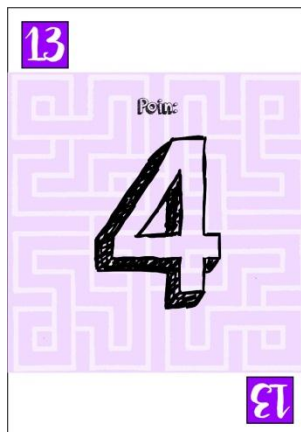
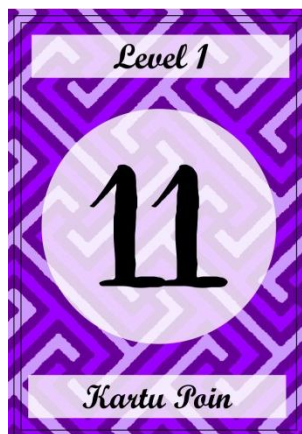
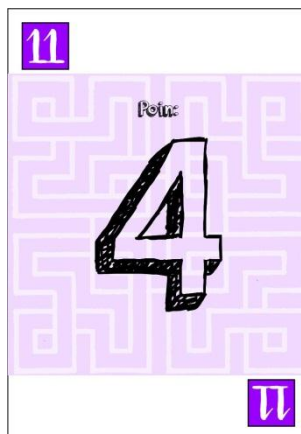
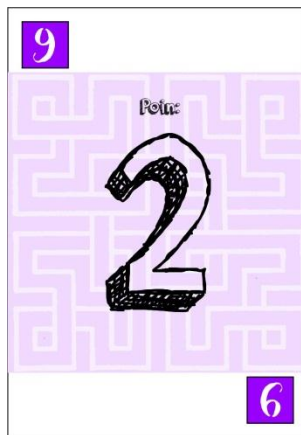


### Kartu Poin














## Set Kartu Jenga Akuntansi Level 2

### Kartu Materi

**1**

Dalam akuntansi dikenal istilah akun (account) atau rekening. Akun adalah tempat mencatat terjadinya perubahan kekayaan perusahaan. Umumnya, akun dikelompokkan menjadi dua, yaitu: akun riil dan akun nominal.



Sumber gambar: <https://i.ytimg.com/vi/5uak7wT33w/mqdefault.jpg>

**1**


Level 2

**1**

Kartu Materi

**2**

Akun riil adalah kelompok akun nyata. Saldo akhir di suatu periode dibawa ke periode berikutnya menjadi saldo awal. Akun riil digunakan selama perusahaan tersebut berdiri. Maka, akun riil disebut sebagai akun permanen. Contoh: Aset, Kewajiban, Ekuitas.



Sumber gambar: <http://cdn.kling.com/venale.com/p/money-rapgenius.jpg>

**2**

Level 2

**2**

Kartu Materi

**3**

Harta (aset) adalah sumber daya milik perusahaan yang diharapkan dapat memberikan manfaat ekonomi di masa yang akan datang.

Perusahaan menggunakan harta untuk memproduksi barang atau jasa yang dapat memuaskan kebutuhan pelanggan.



Sumber gambar: <https://i.ammotimes.com/legal/assets/data/136-asset.jpg>

**3**

Level 2

**3**

Kartu Materi

**4**

Aset (asset) disusun berdasarkan likuiditasnya atau mudah-tidaknya aset tersebut diuangkan, mulai dari yang paling likuid ke yang paling tidak likuid (dari aset lancar ke aset tidak lancar).

Aktiva dibagi menjadi 2 golongan, yaitu aset lancar dan aset tidak lancar.



Sumber gambar: <http://101-pixls.net/shutterstock/50594118-thumb-12.jpg>

**4**

Level 2

**4**

Kartu Materi

**5**

Aset lancar adalah aset yang tingkat likuiditasnya tinggi. Contoh: kas (termasuk uang tunai perusahaan yang disimpan di bank), piutang usaha, dan perlengkapan.

Aset tidak lancar adalah aset jangka panjang yang diharapkan dapat digunakan selama lebih dari satu tahun. Contoh: investasi, aset tetap, aset tidak berwujud, dan aset lain-lain.



Sumber gambar: <http://photo.kontan.com/asset/photos/2013/07/02/13146622.jpg>

**5**

Level 2

**5**

Kartu Materi

**6**

Investasi adalah dana perusahaan yang diinvestasikan pada perusahaan lain agar dana tersebut memberikan keuntungan. Contoh: saham perusahaan lain dan obligasi.



Indonesia Stock Exchange  
Bursa Efek Indonesia

Sumber gambar: [https://upload.wikimedia.org/wikipedia/commons/7/79/IDX\\_logo.png](https://upload.wikimedia.org/wikipedia/commons/7/79/IDX_logo.png)

**6**

Level 2

**6**

Kartu Materi

<p><b>7</b></p> <p>Aset tetap adalah harta milik perusahaan berupa barang yang umur ekonomisnya lebih dari satu tahun.</p> <p>Contoh: komputer, tanah, kendaraan, dan bangunan.</p>  <p><small>Sumber gambar: <a href="http://www.myspace.com/indiahuar_01a1b20A_2014.JPG">http://www.myspace.com/indiahuar_01a1b20A_2014.JPG</a></small></p> <p><b>7</b></p>	<p>Level 2</p> <p><b>7</b></p> <p>Kartu Materi</p>	<p><b>8</b></p> <p>Aset tidak berwujud adalah aset perusahaan yang tidak nampak wujudnya, tetapi memiliki nilai ekonomis bagi perusahaan dalam jangka waktu panjang. Contoh: goodwill, hak paten, dan hak cipta.</p>  <p><small>Sumber gambar: <a href="http://centra.ru/wp-content/uploads/2014/03/patent-approved.jpg">http://centra.ru/wp-content/uploads/2014/03/patent-approved.jpg</a></small></p> <p><b>8</b></p>	<p>Level 2</p> <p><b>8</b></p> <p>Kartu Materi</p>
<p><b>9</b></p> <p>Aset lain-lain adalah aset yang tidak dapat dikelompokkan ke dalam aset tetap maupun aset lancar.</p> <p>Contoh: gedung milik perusahaan yang masih dalam pembangunan.</p>  <p><small>Sumber gambar: <a href="https://dribbble.com/u/007_files_wordpress.com/2011/10/007-dribbble.com-proyek-harga.jpg">https://dribbble.com/u/007_files_wordpress.com/2011/10/007-dribbble.com-proyek-harga.jpg</a></small></p> <p><b>9</b></p>	<p>Level 2</p> <p><b>9</b></p> <p>Kartu Materi</p>	<p><b>10</b></p> <p>Utang atau kewajiban (liabilities) adalah pinjaman dari kreditur. Utang dikelompokkan menjadi 2, yaitu:</p> <ol style="list-style-type: none"> <li>1. Utang jangka pendek: Jatuh tempo &lt; 1 tahun, contoh: utang usaha, pendapatan diterima dimuka, beban masih harus dibayar.</li> <li>2. Utang jangka panjang Jatuh tempo &gt; 1 tahun, contoh: utang bank dan utang obligasi.</li> </ol> <p><b>10</b></p>	<p>Level 2</p> <p><b>10</b></p> <p>Kartu Materi</p>
<p><b>11</b></p> <p>Ekuitas (equity) adalah hak pemilik terhadap aset usaha.</p> <p>Contoh: modal pemilik dan laba ditahan.</p>  <p><small>Sumber gambar: <a href="http://files.ignomaps.com/clips/2013/10/04/183.jpg">http://files.ignomaps.com/clips/2013/10/04/183.jpg</a></small></p> <p><b>11</b></p>	<p>Level 2</p> <p><b>11</b></p> <p>Kartu Materi</p>	<p><b>12</b></p> <p>Akun nominal adalah akun yang hanya bersifat sementara, artinya hanya berlaku pada satu periode akuntansi saja. Akun ini harus ditutup atau di-nol-kan pada akhir periode.</p> <p>Contoh: pendapatan dan beban.</p>  <p><small>Sumber gambar: <a href="http://31.pixels.net/shutterstock/videos/568795/shutterstock-2.jpg">http://31.pixels.net/shutterstock/videos/568795/shutterstock-2.jpg</a></small></p> <p><b>12</b></p>	<p>Level 2</p> <p><b>12</b></p> <p>Kartu Materi</p>



**13**

Pendapatan (revenue) adalah sesuatu yang diperoleh dari kegiatan perusahaan dalam satu periode, baik kegiatan utama maupun kegiatan lain.

Pendapatan akan menambah modal.

Contoh:

pendapatan jasa dan pendapatan bunga.



Source: gambar: <http://www.kitabcd.com/wp-content/uploads/2011/01/Real-Stocks-Coin-Animation-2.jpg>

**13**

*Level 2*

**13**




*Kartu Materi*

**14**

Beban (expenses) adalah biaya yang dikeluarkan untuk mendukung kegiatan perusahaan. Beban mengurangi modal.

Contoh:

- beban gaji, beban iklan,
- beban sewa gedung, beban listrik,
- beban penyusutan, dan beban bunga.


  

Sumber gambar: <http://www.clipart.com/cliparts/c4d/G4/c4dG4mArAn.png>  
<https://i.pinimg.com/564x/3b/3d/3d3b7f13b61a5e5ed5a4a1.png>

**W**

**15**

Selain itu, ada juga akun prive.  
Prive adalah penarikan uang perusahaan untuk kepentingan pribadi pemiliknnya. Akun prive ini juga mengurangi modal.



Sumber gambar: [http://www.iaincurtain.org.uk/sites/default/files/images/cheertry\\_image.jpg?w=100&h=100](http://www.iaincurtain.org.uk/sites/default/files/images/cheertry_image.jpg?w=100&h=100)

**16**

*Level 2*

**15**

*Kartu Materi*

**16**

Berikut adalah tabel daftar saldo normal masing-masing akun:

Nama Akun	Saldo Normal (Bertambah)	Berkurang
Aset	Debet	Kredit
Kewajiban	Kredit	Debet
Ekuitas	Kredit	Debet
Pendapatan	Kredit	Debet
Beban	Debet	Kredit
Prive	Debet	Kredit

**17**

*Level 2*

**16**

*Kartu Materi*

## Kartu Bonus

1

Mengapa akun riil disebut juga sebagai akun permanen?

(Poin: 6)

1



*Level 2*

**1**

*Kartu Bonus*

2

Jelaskan yang kamu ketahui tentang aset lancar dan aset tidak lancar!

(Poin: 6)

2

The slide features a repeating pattern of stylized, interlocking arches or ovals in a light gray color on a white background. The pattern is consistent across the entire slide area.



*Level 2*

**2**

*Kartu Bonus*

**3**

Golongkan akun-akun berikut ke dalam aset lancar atau aset tidak lancar!

- 1) Kas
- 2) Bangunan
- 3) Perlengkapan
- 4) Kendaraan
- 5) Piutang usaha

(Poin: 6)

**£**

*Level 2*

**3**

*Kartu Bonus*

**4**

Berikan contoh aset tetap dan aset tidak berwujud masing-masing dua!

(Poin: 6)

**7**

*Level 2*

**4**

*Kartu Bonus*

**5**

Klasifikasikan akun-akun berikut ke dalam kelompok aset, kewajiban, dan ekuitas!

- 1) Modal Bapak Wibi
- 2) Kas
- 3) Peralatan
- 4) Utang bank
- 5) Saham PT XYZ

(Poin: 6)

**9**

*Level 2*

**5**

*Kartu Bonus*

**6**

Mengapa akun nominal dapat disebut sebagai akun sementara? Jelaskan!

(Poin: 6)

**9**

*Level 2*

**6**

*Kartu Bonus*

**7**

Jelaskan pengertian yang kamu pahami tentang pendapatan dan beban!

(Poin: 6)

**L**

*Level 2*

**7**

*Kartu Bonus*

**8**

Sebutkan transaksi mana saja yang termasuk transaksi yang mempengaruhi akun-akun nominal!

- 1) Penerimaan setoran modal
- 2) Penerimaan pendapatan
- 3) Pembelian peralatan
- 4) Penarikan prive
- 5) Pembayaran biaya asuransi

(Poin: 6)

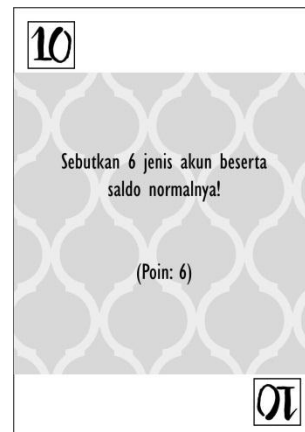
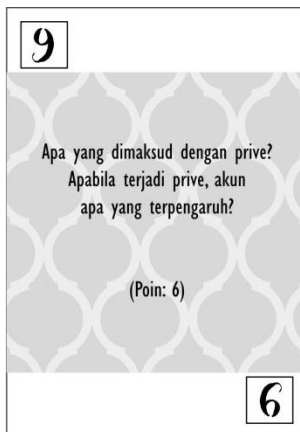
**8**

*Level 2*

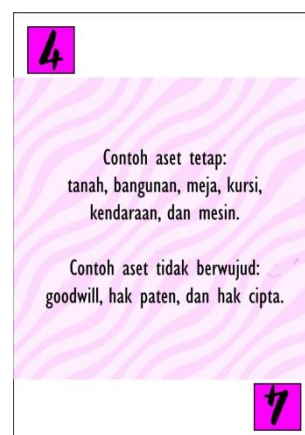
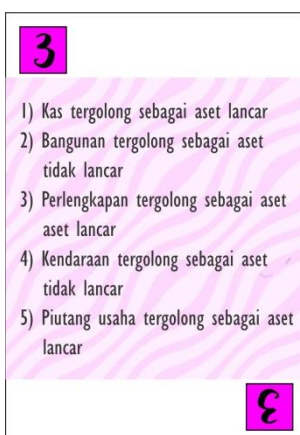
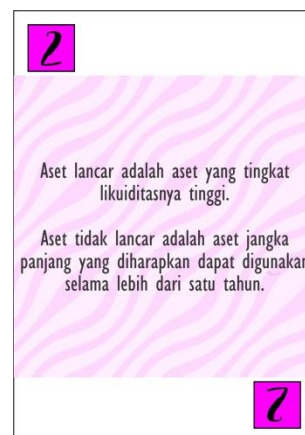
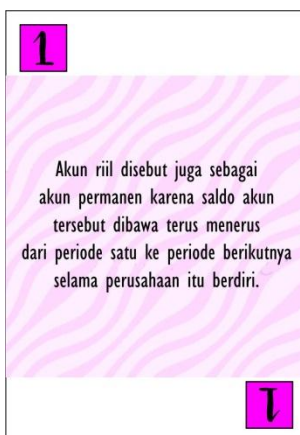
**8**

*Kartu Bonus*





### Kartu Jawaban Bonus

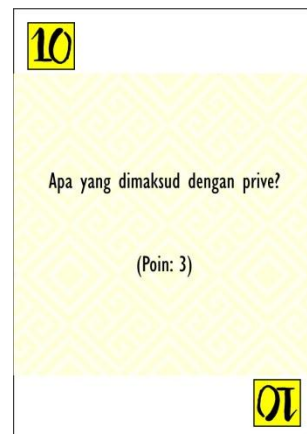
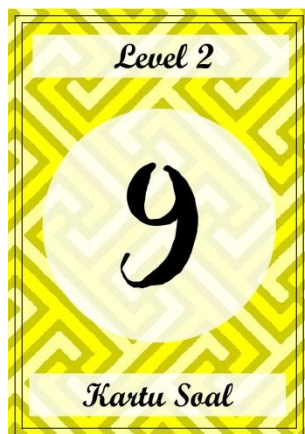
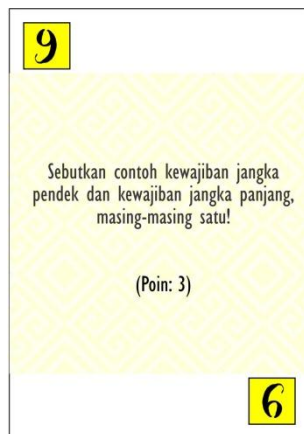
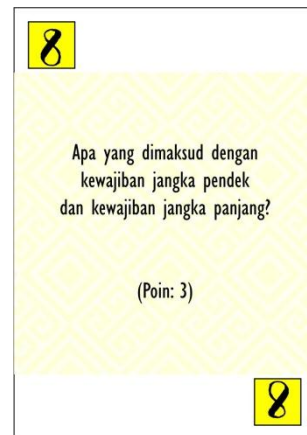
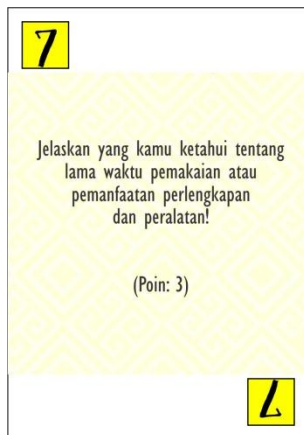


<p><b>5</b></p> <ol style="list-style-type: none"> <li>1) Modal Bapak Wibi tergolong ke dalam Ekuitas</li> <li>2) Kas tergolong ke dalam Aset</li> <li>3) Peralatan tergolong ke dalam Aset</li> <li>4) Utang bank tergolong ke dalam Kewajiban</li> <li>5) Saham PT XYZ tergolong ke dalam Aset</li> </ol> <p><b>9</b></p>	<p>Level 2</p> <p><b>5</b></p> <p>Kartu Jawaban Bonus</p>	<p><b>6</b></p> <p>Akun nominal disebut sebagai akun sementara karena di setiap akhir periode akun tersebut harus ditutup atau di-nol-kan. Berbeda dengan akun riil, akun nominal ini saldo akhirnya tidak dibawa ke periode berikutnya.</p> <p><b>9</b></p>	<p>Level 2</p> <p><b>6</b></p> <p>Kartu Jawaban Bonus</p>												
<p><b>7</b></p> <p>Pendapatan adalah sesuatu yang diperoleh dari kegiatan perusahaan, baik kegiatan utama maupun kegiatan lain.</p> <p>Beban adalah biaya yang dikeluarkan oleh perusahaan untuk mendukung kegiatan utama perusahaan.</p> <p><b>2</b></p>	<p>Level 2</p> <p><b>7</b></p> <p>Kartu Jawaban Bonus</p>	<p><b>8</b></p> <p>Yang termasuk ke dalam akun nominal adalah pendapatan dan beban/biaya. Sehingga, dari kelima transaksi tersebut, transaksi yang mempengaruhi akun nominal adalah transaksi nomor (2) Penerimaan pendapatan dan (5) Pembayaran biaya asuransi.</p> <p><b>8</b></p>	<p>Level 2</p> <p><b>8</b></p> <p>Kartu Jawaban Bonus</p>												
<p><b>9</b></p> <p>Prive adalah penarikan uang perusahaan yang dilakukan oleh pemilik untuk kepentingan pribadinya. Jika prive ini terjadi, maka akan menyebabkan berkurangnya saldo akun aset berupa kas dan ekuitas</p> <p><b>6</b></p>	<p>Level 2</p> <p><b>9</b></p> <p>Kartu Jawaban Bonus</p>	<p><b>10</b></p> <p>Saldo normal masing-masing akun:</p> <table border="0"> <tbody> <tr> <td>Aset</td> <td>Debet</td> </tr> <tr> <td>Kewajiban</td> <td>Kredit</td> </tr> <tr> <td>Ekuitas</td> <td>Kredit</td> </tr> <tr> <td>Pendapatan</td> <td>Kredit</td> </tr> <tr> <td>Biaya/Beban</td> <td>Debet</td> </tr> <tr> <td>Prive</td> <td>Debet</td> </tr> </tbody> </table> <p><b>11</b></p>	Aset	Debet	Kewajiban	Kredit	Ekuitas	Kredit	Pendapatan	Kredit	Biaya/Beban	Debet	Prive	Debet	<p>Level 2</p> <p><b>10</b></p> <p>Kartu Jawaban Bonus</p>
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Pendapatan	Kredit														
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Prive	Debet														

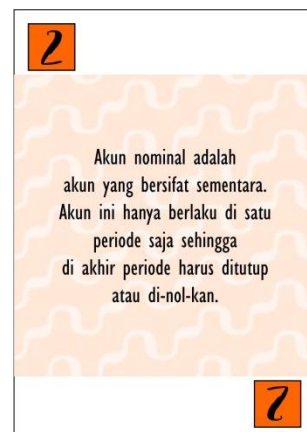
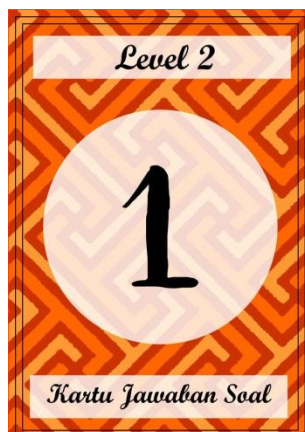
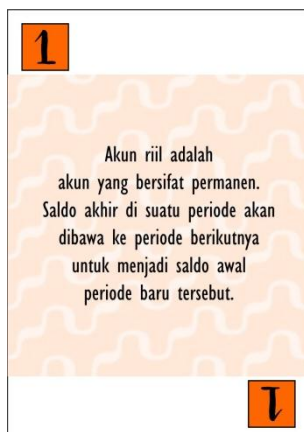


## Kartu Soal



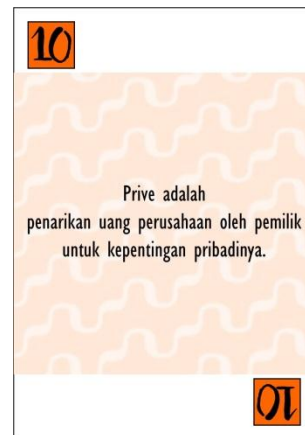
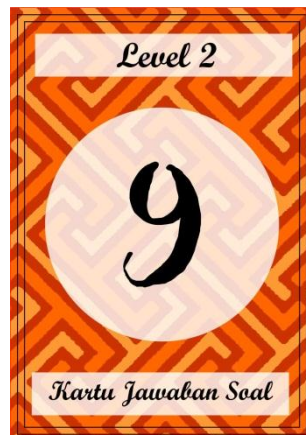
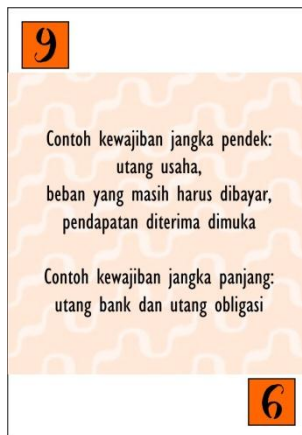


### Kartu Jawaban Soal

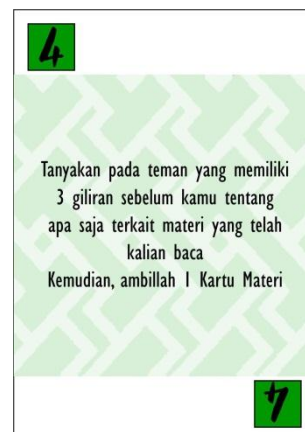
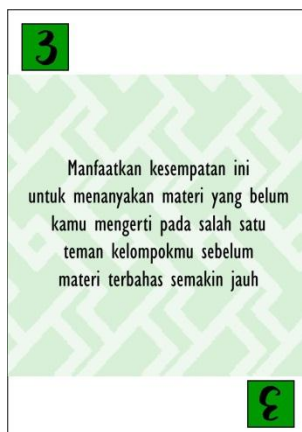
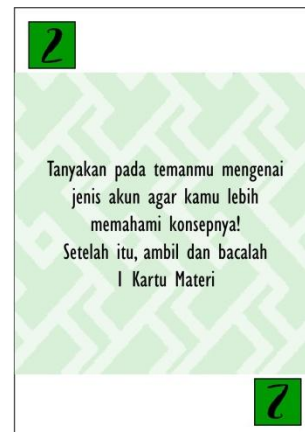




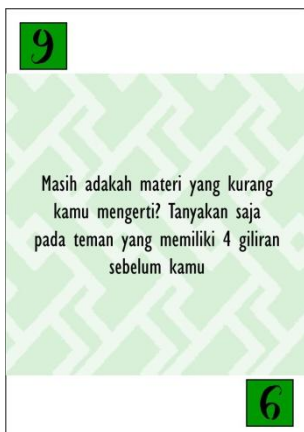
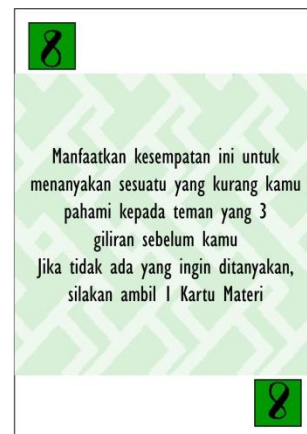
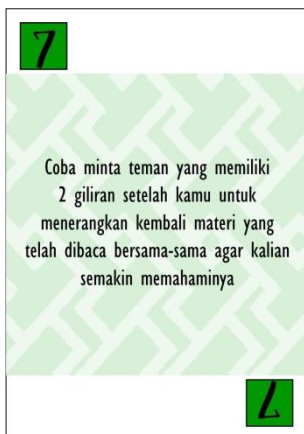
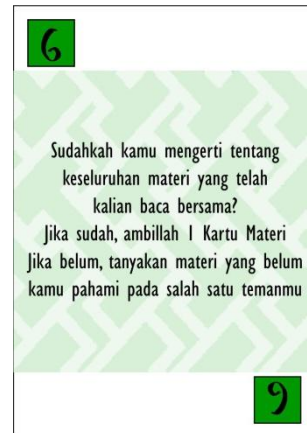
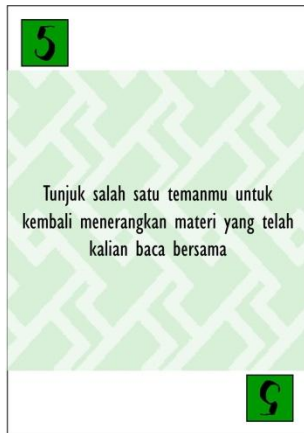
<p><b>3</b></p> <p>Karena saldo akhir akun nominal tidak dibawa ke periode berikutnya sehingga harus ditutup atau di-nol-kan.</p> <p><b>3</b></p>	<p>Level 2</p> <p><b>3</b></p> <p>Kartu Jawaban Soal</p>	<p><b>4</b></p> <p>Yang termasuk akun riil adalah aset, kewajiban, dan ekuitas.</p> <p><b>4</b></p>	<p>Level 2</p> <p><b>4</b></p> <p>Kartu Jawaban Soal</p>
<p><b>5</b></p> <p>Yang termasuk akun nominal adalah pendapatan dan beban/biaya.</p> <p><b>5</b></p>	<p>Level 2</p> <p><b>5</b></p> <p>Kartu Jawaban Soal</p>	<p><b>6</b></p> <p>Aset diurutkan berdasarkan tingkat likuiditasnya (mudah-tidaknya akun tersebut diuangkan). Diurutkan dari yang paling likuid ke yang paling tidak likuid atau diurutkan dari aset lancar ke aset tidak lancar</p> <p><b>6</b></p>	<p>Level 2</p> <p><b>6</b></p> <p>Kartu Jawaban Soal</p>
<p><b>7</b></p> <p>Perlengkapan adalah aset perusahaan yang sifatnya habis pakai. Artinya, lama waktu pemakaian perlengkapan kurang dari 1 tahun.</p> <p>Peralatan adalah aset perusahaan yang umur ekonomisnya lebih dari 1 tahun.</p> <p><b>7</b></p>	<p>Level 2</p> <p><b>7</b></p> <p>Kartu Jawaban Soal</p>	<p><b>8</b></p> <p>Kewajiban jangka pendek adalah kewajiban yang jatuh temponya kurang dari satu tahun.</p> <p>Kewajiban jangka panjang adalah kewajiban yang jatuh temponya lebih dari 1 tahun.</p> <p><b>8</b></p>	<p>Level 2</p> <p><b>8</b></p> <p>Kartu Jawaban Soal</p>



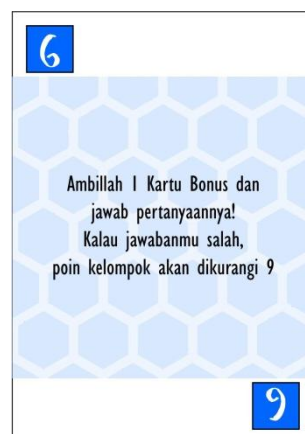
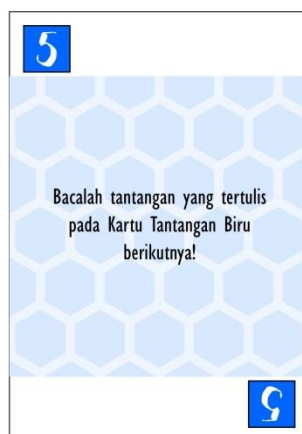
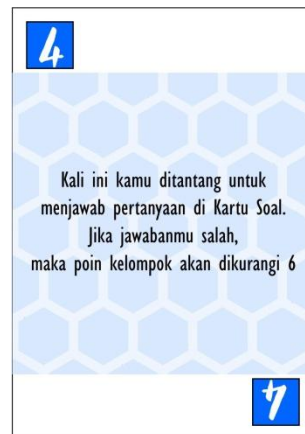
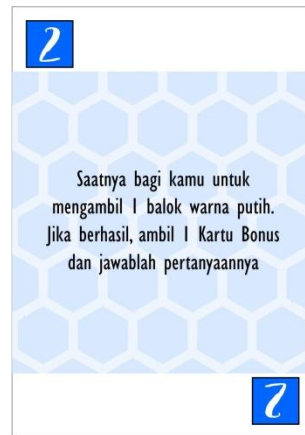
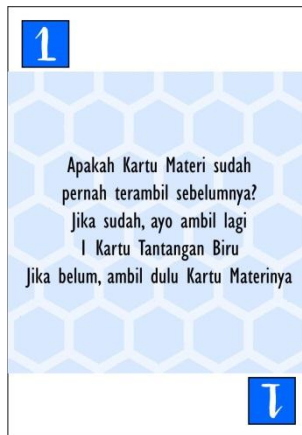
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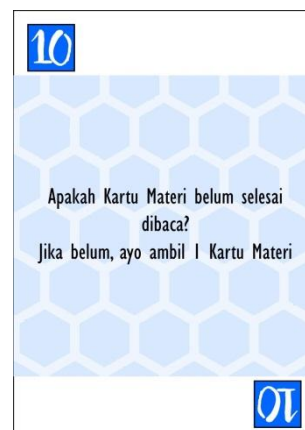
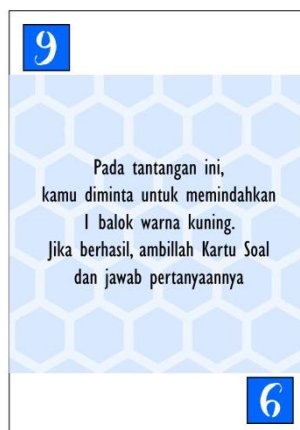
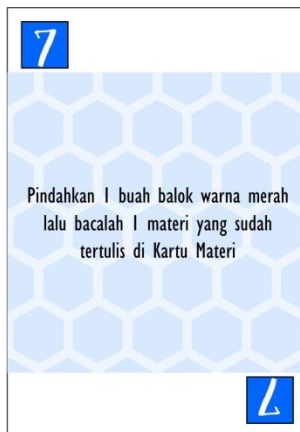




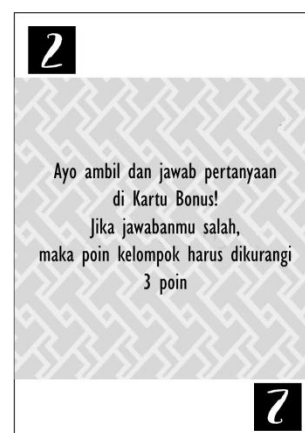
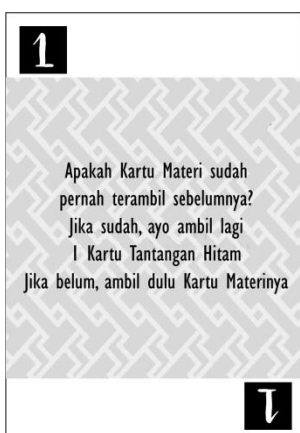
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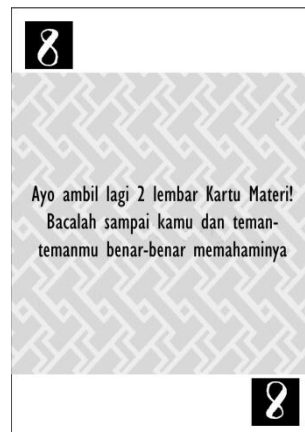
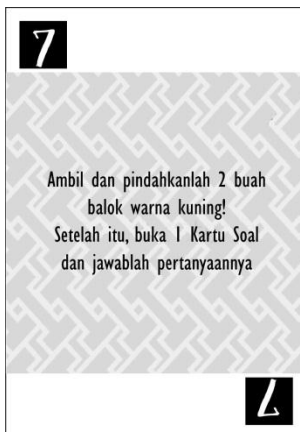
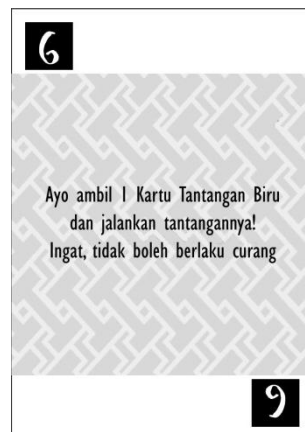
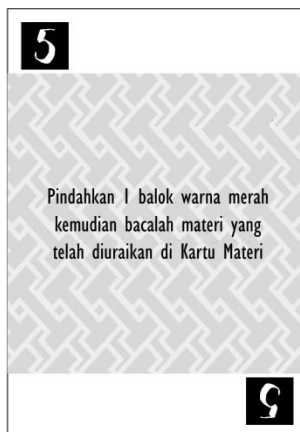
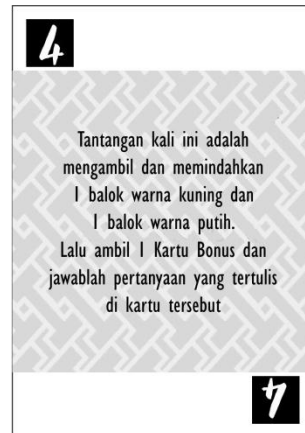




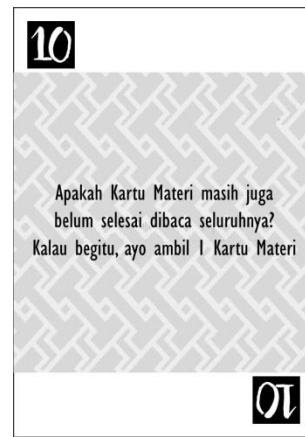
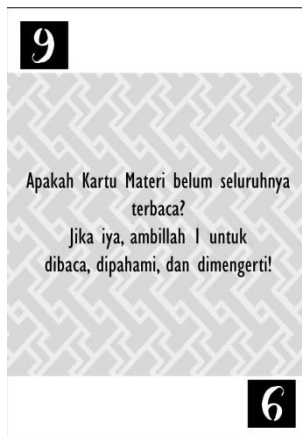


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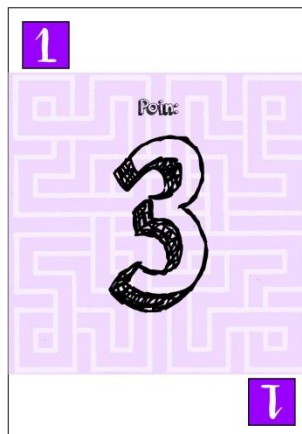


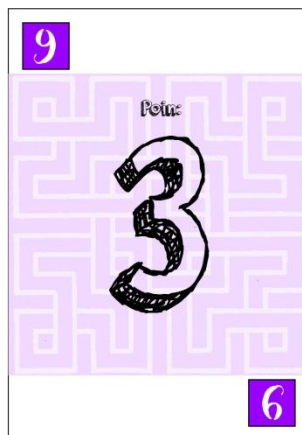
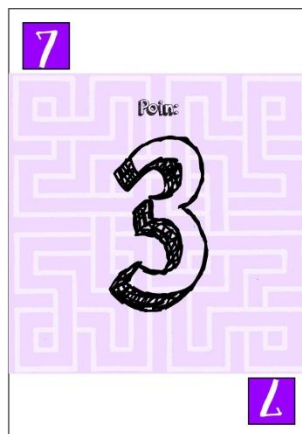
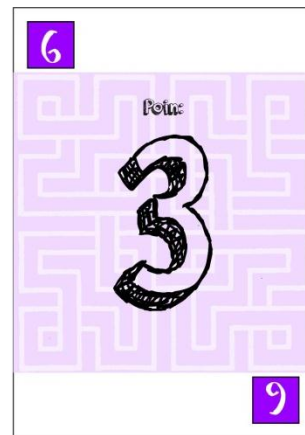
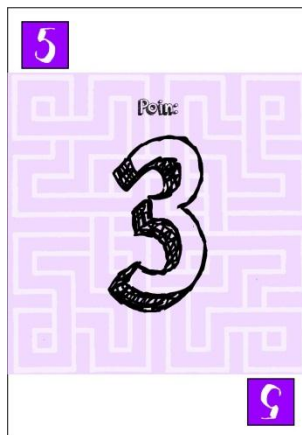






## Kartu Poin











### Set Kartu Jenga Akuntansi Level 3

#### Kartu Materi





3

Apabila dua baris telah terisi nominal transaksi, kemudian buatlah garis tebal dan lakukan hitunglah saldo tiap akun. Perhitungan tersebut dilakukan terus menerus.

Contoh: (lihat tabel nomor 2)



Sumber: gambar: <http://img4.imageshack.us/img4/1008/160/images-arsa.com/2011/06/21/>

3

Level 3

3

Kartu Materi

**4**

Ingatlah bahwa hanya ada 4 transaksi yang mempengaruhi ekuitas. Apabila transaksi tersebut terjadi, catat nominalnya di kolom ekuitas.

Salah satu transaksi tersebut adalah penerimaan pendapatan.

Contoh: (lihat tabel nomor 3)

Sumber gambar: <http://andriani.blogspot.com/2015/09/308-400images.html>

**7**

A red card with a white border and a repeating geometric pattern. At the top, a white banner contains the text "Level 3". In the center, a large white circle contains the black number "4". At the bottom, another white banner contains the text "Kartu Materi".

Kolom Keterangan diisi dengan penjelasan singkat atas transaksi yang terjadi.

Contoh: (lihat tabel nomor 4)



Source: <http://www.clipartoid.com/images/707/animated-money-clipart-pow-112-clipart-guy>

*Level 3*

**5**

*Kartu Materi*

6

Namun, jika suatu transaksi menyebabkan saldo suatu akun berkurang, maka nominal transaksi tersebut dituliskan dalam tanda kurang.

Contoh: (lihat tabel nomor 5)



Number gambar: <http://cliparts.com/cliparts/8p/5cc/5p5cc8a1.jpg>

9

7

Di akhir pencatatan persamaan dasar akuntansi, kita dapat mengetahui saldo akhir ekuitas dan laba atau ruginya perusahaan.



Sumber gambar: <http://cliparts.com/cliparts/5TE/corb/5TE0bT1a.png>

8

Level 3

7

Kartu Materi


Untuk mengetahui saldo akhir ekuitas perusahaan, dapat dihitung dengan rumus:

**Ekuitas Awal + Pendapatan - Biaya - Prive**

Sumber gambar: <http://www.freestockphotos.biz/pictures/2/2876-illustration-of-an-adding-machine-py.png>

**9**

Sedangkan untuk menghitung laba atau rugi yang diperoleh perusahaan, dapat dihitung dengan rumus:

$$\text{Laba/Rugi} = \text{Pendapatan} - \text{Biaya}$$


**6**

Level 3

**9**

Kartu Materi

**10**

Jika:  
Pendapatan > Biaya, maka Laba  
Pendapatan < Biaya, maka Rugi



**11**

Level 3

**10**

Kartu Materi

## Kartu Bonus

**1**

Jelaskan pengaruh transaksi berikut terhadap unsur-unsur persamaan dasar akuntansi!

- 1) Membeli peralatan secara kredit
- 2) Membayar biaya listrik
- 3) Menerima uang tunai atas jasa yang diberikan

(Poin: 8)

**1**

Level 3

**1**

Kartu Bonus

**2**

Jelaskan pengaruh transaksi berikut terhadap unsur-unsur persamaan dasar akuntansi!

- 1) Penerimaan tagihan piutang
- 2) Penerimaan uang tunai sebagai setoran modal
- 3) Pelunasan kewajiban

(Poin: 8)

**2**

Level 3

**2**

Kartu Bonus

**3**

Bagaimana pencatatan transaksi berikut ke dalam persamaan dasar akuntansi?

- 1) Bapak Radit menyeter uang tunai sebesar Rp5.000.000,00 sebagai modal awal Rental Cepat.
- 2) Rental Cepat membeli tinta dan kertas sebesar Rp500.000,00 dan komputer baru seharga Rp6.000.000,00 namun baru dibayar Rp2.000.000,00.

(Poin: 8)

**3**

Level 3

**3**

Kartu Bonus

**4**

Bagaimana pencatatan transaksi berikut ke dalam persamaan dasar akuntansi?

- 1) Rental Cepat menerima pendapatan atas jasa yang diberikan sebesar Rp2.500.000,00 dari Tuan Dhika namun baru diterima Rp1.500.000,00.
- 2) Rental Cepat menerima sisa pendapatan dari Tuan Dhika.

(Poin: 8)

**4**

Level 3

**4**

Kartu Bonus



**5**

Perhatikan potongan tabel persamaan dasar akuntansi berikut:

Tanggal	Kas	Ekuitas	Keterangan
2016			
Mei 1	Rp 3.000.000	Rp 3.000.000	Setoran modal
4	Rp 2.000.000	(Rp2.000.000)	Pendapatan jasa
	Rp 5.000.000	Rp 5.000.000	

Di mana letak kesalahan pencatatannya?  
Bagaimana pencatatan yang benar?

(Poin: 8)

**9**

Level 3

**5**

Kartu Bonus

**6**

Pada tanggal 3 Mei 2016, Rental Cepat melakukan pencatatan atas suatu transaksi sebagai berikut:

Kas berkurang Rp1.000.000,00  
Peralatan bertambah Rp1.000.000,00

Transaksi apa yang terjadi pada tanggal 3 Mei 2016 tersebut?

(Poin: 8)

**9**

Level 3

**6**

Kartu Bonus

**7**

Pada tanggal 4 Mei 2016, Rental Cepat melakukan pencatatan transaksi berikut:

Kas berkurang Rp1.000.000,00  
Peralatan bertambah Rp4.000.000,00  
Kewajiban bertambah Rp3.000.000,00

Transaksi apa yang terjadi pada tanggal 4 Mei 2016 tersebut?

(Poin: 8)

**7**

Level 3

**7**

Kartu Bonus

**8**

Berikut adalah data-data yang diambil dari persamaan dasar akuntansi:

Pendapatan jasa Rp10.000.000,00  
Beban sewa gedung Rp 3.000.000,00  
Beban listrik Rp 1.000.000,00  
Prive Bapak Radit Rp 500.000,00

Tentukan apakah usaha Rental Cepat milik Bapak Radit ini mengalami untung atau rugi dan tentukan besarnya!

(Poin: 8)

**8**

Level 3

**8**

Kartu Bonus

**9**

Berikut adalah data yang diambil dari persamaan dasar akuntansi:

Pendapatan jasa Rp15.000.000,00  
Biaya-biaya Rp 6.000.000,00  
Ekuitas awal Rp20.000.000,00

Tentukan besar ekuitas akhir Bapak Radit!

(Poin: 8)

**6**

Level 3

**9**

Kartu Bonus

**10**

Berikut adalah data yang diambil dari persamaan dasar akuntansi:

Pendapatan jasa Rp15.000.000,00  
Biaya-biaya Rp10.000.000,00  
Ekuitas awal Rp20.000.000,00  
Ekuitas akhir Rp24.000.000,00

Tentukan besar Prive Bapak Radit!

(Poin: 8)

**10**

Level 3

**10**

Kartu Bonus

## Kartu Jawaban Bonus

<p><b>1</b></p> <p>Transaksi tersebut mempengaruhi:</p> <ol style="list-style-type: none"> <li>1) Aset berupa peralatan bertambah dan kewajiban bertambah.</li> <li>2) Aset berupa kas berkurang dan ekuitas berkurang.</li> <li>3) Aset berupa kas bertambah dan ekuitas bertambah.</li> </ol> <p><b>1</b></p>	<p>Level 3</p> <p><b>1</b></p> <p>Kartu Jawaban Bonus</p>	<p><b>2</b></p> <ol style="list-style-type: none"> <li>1) Aset berupa kas bertambah dan aset berupa piutang berkurang</li> <li>2) Aset berupa kas bertambah dan ekuitas bertambah</li> <li>3) Aset berupa kas berkurang dan kewajiban berkurang</li> </ol> <p><b>2</b></p>	<p>Level 3</p> <p><b>2</b></p> <p>Kartu Jawaban Bonus</p>
<p><b>3</b></p> <p>Pencatatan transaksi tersebut adalah sebagai berikut:</p> <ol style="list-style-type: none"> <li>1) Kas dan modal bertambah masing-masing sebesar Rp5.000.000,00</li> <li>2) Perlengkapan bertambah Rp500.000,00</li> <li>Peralatan bertambah Rp6.000.000,00</li> <li>Kas berkurang Rp2.000.000,00</li> <li>Kewajiban bertambah Rp4.500.000,00</li> </ol> <p><b>3</b></p>	<p>Level 3</p> <p><b>3</b></p> <p>Kartu Jawaban Bonus</p>	<p><b>4</b></p> <p>Pencatatan transaksi tersebut adalah sebagai berikut:</p> <ol style="list-style-type: none"> <li>1) Kas bertambah Rp1.500.000,00</li> <li>Piutang bertambah Rp1.000.000,00</li> <li>Modal bertambah Rp2.500.000,00</li> <li>2) Kas bertambah Rp1.000.000,00</li> <li>Piutang berkurang Rp1.000.000,00</li> </ol> <p><b>4</b></p>	<p>Level 3</p> <p><b>4</b></p> <p>Kartu Jawaban Bonus</p>
<p><b>5</b></p> <p>Kesalahan terjadi pada pencatatan transaksi tanggal 4 Mei 2016. Transaksi yang terjadi adalah penerimaan pendapatan jasa. Namun, Rp2.000.000,00 dicatat dalam tanda kurung yang berarti mengurangi ekuitas. Pencatatan yang benar adalah Rp2.000.000,00 dicatat di kolom Ekuitas tanpa tanda kurung karena pendapatan menambah ekuitas.</p> <p><b>5</b></p>	<p>Level 3</p> <p><b>5</b></p> <p>Kartu Jawaban Bonus</p>	<p><b>6</b></p> <p>Transaksi yang dapat menyebabkan kas berkurang dan peralatan bertambah adalah pembelian peralatan secara tunai.</p> <p>Pembelian peralatan secara tunai akan mengurangi kas karena perusahaan mengeluarkan uang untuk membayar peralatan tersebut. Nilai peralatan yang dibeli dicatat karena menambah saldo aset perusahaan.</p> <p><b>6</b></p>	<p>Level 3</p> <p><b>6</b></p> <p>Kartu Jawaban Bonus</p>



**7**

Transaksi yang menimbulkan pencatatan persamaan dasar akuntansi seperti itu adalah pembelian peralatan namun belum dibayar seluruhnya sehingga menimbulkan kewajiban.

Pembelian peralatan seharga Rp4.000.000,00, namun baru dibayar Rp1.000.000,00. Sehingga menyebabkan utang usaha bertambah sebesar Rp3.000.000,00.

**7**

*Level 3*

**7**

*Kartu Jawaban Bonus*

**8**

Oleh karena pendapatan > biaya, maka perusahaan memperoleh laba.

Laba = Pendapatan - Biaya  
 $= \text{Rp}10.000.000,00 - (\text{Rp}3.000.000,00 + \text{Rp}1.000.000,00)$   
 $= \text{Rp}10.000.000,00 - \text{Rp}4.000.000,00$   
 $= \text{Rp}6.000.000,00$

Dapat disimpulkan bahwa perusahaan memperoleh laba sebesar Rp6.000.000,00.

**8**

*Level 3*

**8**

*Kartu Jawaban Bonus*

**9**

Ekuitas Akhir =  
 Ekuitas Awal + Pendapatan - Biaya  
 $= \text{Rp}20.000.000,00 + \text{Rp}15.000.000,00 - \text{Rp}6.000.000,00$   
 $= \text{Rp}29.000.000,00$

Dari perhitungan di atas, dapat disimpulkan bahwa ekuitas akhir perusahaan adalah Rp29.000.000,00.

**6**

*Level 3*

**9**

*Kartu Jawaban Bonus*

**10**

Ekuitas Akhir =  
 Ekuitas Awal + Pendapatan - Biaya - Prive  
 Prive = Ekuitas Akhir - Ekuitas Awal + Pendapatan - Biaya  
 $= \text{Rp}24.000.000,00 - \text{Rp}20.000.000,00 + \text{Rp}15.000.000,00 - \text{Rp}6.000.000,00$   
 $= \text{Rp}1.000.000,00$

Dapat disimpulkan bahwa prive perusahaan tersebut Rp1.000.000,00.

**10**

*Level 3*

**10**

*Kartu Jawaban Bonus*

### Kartu Soal

**1**

Berapa banyak akun minimal yang terpengaruh dari setiap pencatatan transaksi dalam persamaan dasar akuntansi?

(Poin: 4)

**1**

*Level 3*

**1**

*Kartu Soal*

**2**

Berapa banyak akun yang terpengaruh atas transaksi pembelian peralatan secara kredit?  
 Apa saja akun tersebut?

(Poin: 4)

**2**

*Level 3*

**2**

*Kartu Soal*



<p><b>3</b></p> <p>Bagaimana cara pencatatan dalam persamaan dasar akuntansi jika transaksi tersebut mengurangi saldo akun?</p> <p>(Poin: 4)</p> <p><b>E</b></p>	<p>Level 3</p> <p><b>3</b></p> <p>Kartu Soal</p>	<p><b>4</b></p> <p>Transaksi apa saja yang dapat mempengaruhi ekuitas?</p> <p>(Poin: 4)</p> <p><b>7</b></p>	<p>Level 3</p> <p><b>4</b></p> <p>Kartu Soal</p>
<p><b>5</b></p> <p>Apakah pelunasan kewajiban dapat mempengaruhi ekuitas? Jelaskan alasanmu!</p> <p>(Poin: 4)</p> <p><b>S</b></p>	<p>Level 3</p> <p><b>5</b></p> <p>Kartu Soal</p>	<p><b>6</b></p> <p>Apa sajakah akun yang terpengaruh atas terjadinya transaksi penerimaan tagihan piutang? Jelaskan!</p> <p>(Poin: 4)</p> <p><b>9</b></p>	<p>Level 3</p> <p><b>6</b></p> <p>Kartu Soal</p>
<p><b>7</b></p> <p>Bagaimana cara untuk mengetahui bahwa pencatatan persamaan dasar akuntansi yang dilakukan telah seimbang?</p> <p>(Poin: 4)</p> <p><b>L</b></p>	<p>Level 3</p> <p><b>7</b></p> <p>Kartu Soal</p>	<p><b>8</b></p> <p>Apa yang akan dialami oleh perusahaan apabila terjadi keadaan di mana jumlah pendapatan lebih kecil daripada jumlah biaya?</p> <p>(Poin: 4)</p> <p><b>8</b></p>	<p>Level 3</p> <p><b>8</b></p> <p>Kartu Soal</p>

**9**

Bagaimana rumus perhitungan jumlah ekuitas akhir suatu perusahaan?

(Poin: 4)

**6**

Level 3

**9**

Kartu Soal

**10**

Bagaimana posisi jumlah pendapatan dan biaya agar perusahaan dapat dikatakan memperoleh laba?

(Poin: 4)

**11**

Level 3

**10**

Kartu Soal

## Kartu Jawaban Soal

**1**

Setiap pencatatan transaksi ke dalam persamaan dasar akuntansi minimal mempengaruhi 2 akun karena sistem pencatatan dalam akuntansi menerapkan pencatatan berpasangan. Tapi, ada juga yang mempengaruhi 3 akun atau lebih, tergantung bagaimana transaksinya.

**1**

Level 3

**1**

Kartu Jawaban Soal

**2**

Transaksi pembelian peralatan secara kredit mempengaruhi 2 macam akun, yaitu akun peralatan (bertambah) dan akun kewajiban (berkurang).

**2**

Level 3

**2**

Kartu Jawaban Soal

**3**

Nominal angka transaksi langsung dicatat di dalam kolom sesuai dengan nama akun yang terpengaruh. Namun, nominal tersebut harus ditulis dalam tanda kurung untuk menandakan bahwa nominal tersebut mengurangi saldo akun.  
Contoh: (Rp1.000.000).

**3**

Level 3

**3**

Kartu Jawaban Soal

**4**

Transaksi yang mempengaruhi ekuitas digambarkan dalam tabel berikut:

Menambah Ekuitas	Mengurangi Ekuitas
Setoran modal	Beban Biaya
Pendapatan	Prive

**4**

Level 3

**4**

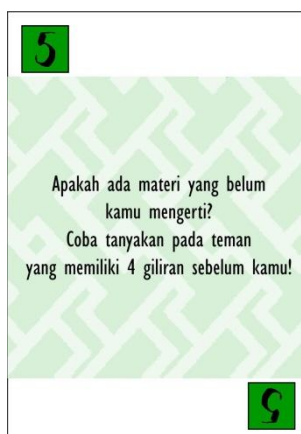
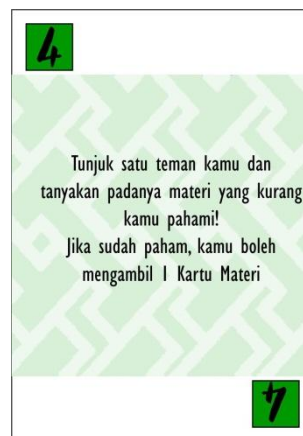
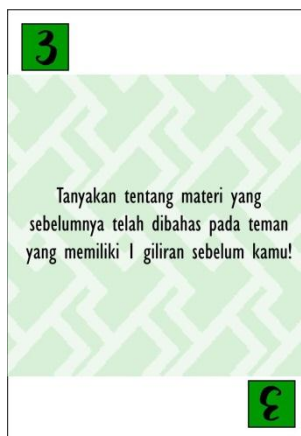
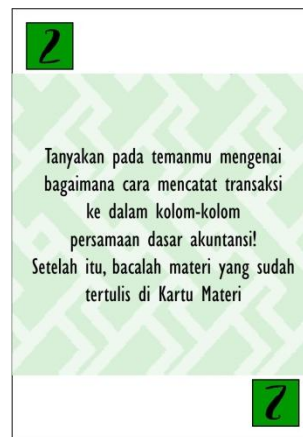
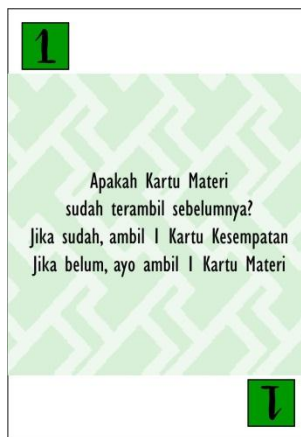
Kartu Jawaban Soal

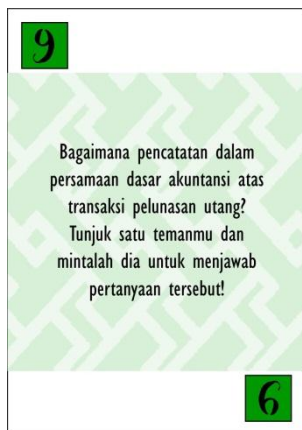
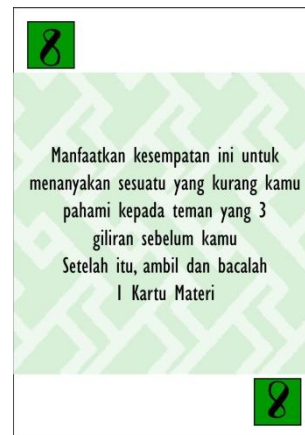
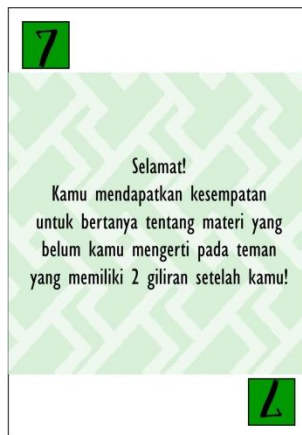


<p><b>5</b></p> <p>Pelunasan kewajiban tidak mempengaruhi ekuitas. Transaksi tersebut hanya mengurangi aset (berupa kas) karena perusahaan mengeluarkan uang tunai untuk membayar kewajibannya. Lalu, kewajiban yang telah dilunasi menjadi habis (nol), maka saldo kewajiban juga berkurang.</p> <p><b>5</b></p>	<p>Level 3</p> <p><b>5</b></p> <p>Kartu Jawaban Soal</p>	<p><b>6</b></p> <p>Penerimaan tagihan piutang mempengaruhi akun aset berupa kas dan piutang. Perusahaan menerima uang tunai sebagai pelunasan piutang sehingga menyebabkan penambahan saldo kas. Selain itu, saldo piutang akan berkurang karena pihak lain telah melunasi piutang tersebut.</p> <p><b>9</b></p>	<p>Level 3</p> <p><b>6</b></p> <p>Kartu Jawaban Soal</p>
<p><b>7</b></p> <p>Cara untuk memeriksa hasil pencatatan persamaan dasar akuntansi adalah dengan menghitung jumlah saldo akun aset, kemudian membandingkannya dengan jumlah saldo kewajiban ditambah ekuitas. Apabila jumlah aset sama dengan jumlah kewajiban ditambah ekuitas, maka pencatatan persamaan dasar akuntansi telah seimbang.</p> <p><b>7</b></p>	<p>Level 3</p> <p><b>7</b></p> <p>Kartu Jawaban Soal</p>	<p><b>8</b></p> <p>Perusahaan tersebut mengalami kerugian karena jumlah biaya yang dikeluarkan lebih besar daripada jumlah pendapatan yang diterima.</p> <p><b>8</b></p>	<p>Level 3</p> <p><b>8</b></p> <p>Kartu Jawaban Soal</p>
<p><b>9</b></p> <p>Ekuitas akhir = Ekuitas awal + Pendapatan – Biaya – Prive</p> <p><b>6</b></p>	<p>Level 3</p> <p><b>9</b></p> <p>Kartu Jawaban Soal</p>	<p><b>10</b></p> <p>Perusahaan dapat dikatakan memperoleh laba jika jumlah pendapatan yang diperoleh lebih besar daripada jumlah biaya yang dikeluarkan.</p> <p><b>10</b></p>	<p>Level 3</p> <p><b>10</b></p> <p>Kartu Jawaban Soal</p>

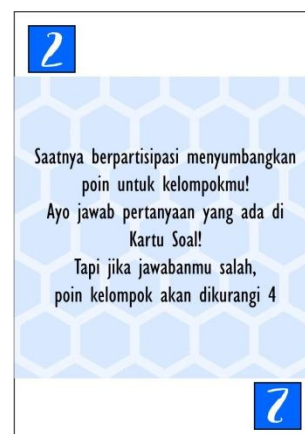
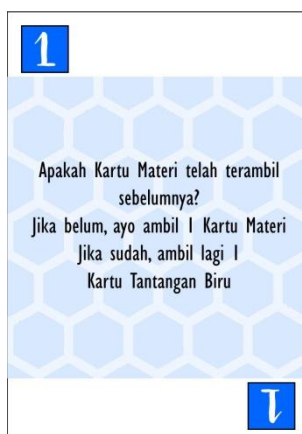


## Kartu Kesempatan

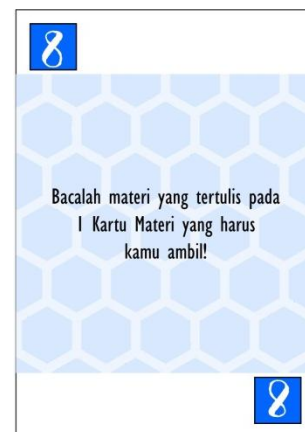
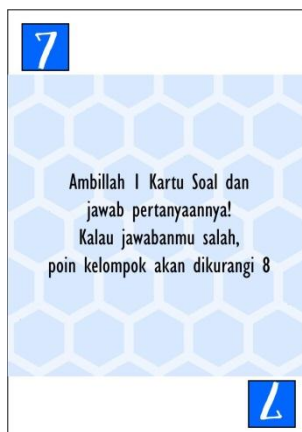
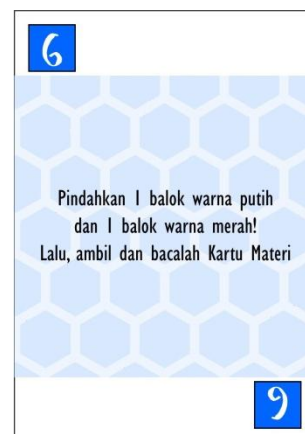
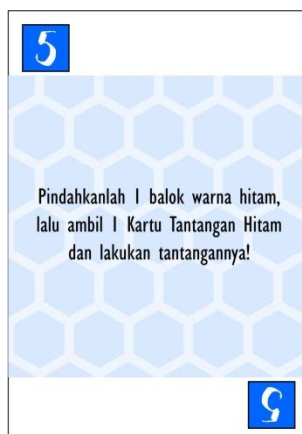
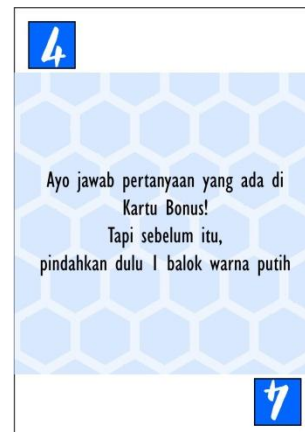
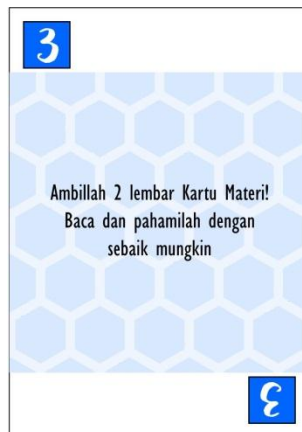


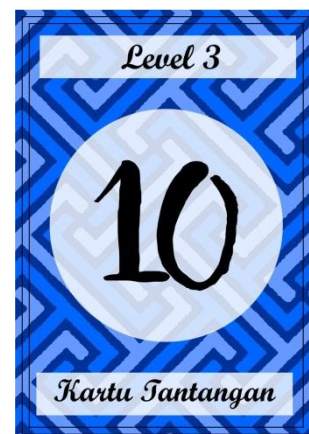
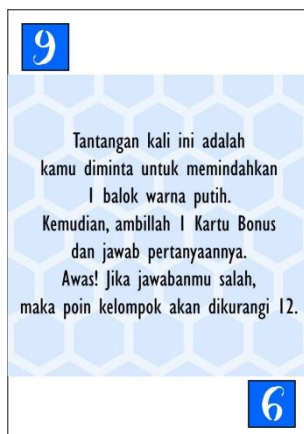


### Kartu Tantangan Biru

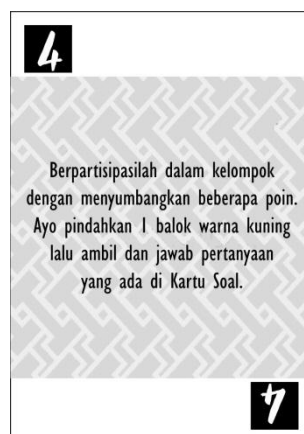
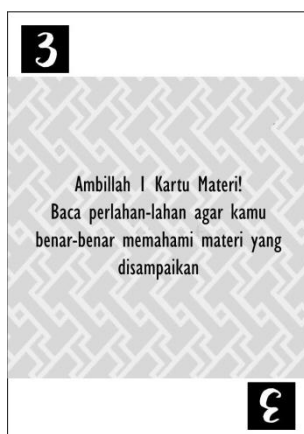
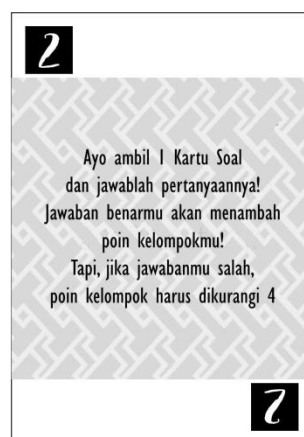
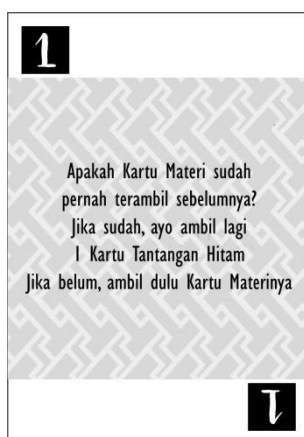








### Kartu Tantangan Hitam





**5**

Kamu harus memindahkan 1 buah balok warna merah. Setelah itu, ambillah 2 Kartu Materi untuk dibaca, dipahami, dan dimengerti!

**5**

Level 3

**5**

Kartu Tantangan

**6**

Ayo pindahkan 1 balok warna putih dan jawablah pertanyaan yang ada di Kartu Bonus!

Ingat, jika jawabanmu salah, poin kelompok harus dikurangi 12.

**9**

Level 3

**6**

Kartu Tantangan

**7**

Kamu diminta untuk mengambil 1 lembar Kartu Materi. Kemudian bacalah materi pada kartu tersebut dan pastikan agar kamu benar-benar memahaminya

**7**

Level 3

**7**

Kartu Tantangan

**8**

Ayo sumbangkan poin untuk kelompokmu!

Ambil 1 Kartu Soal lalu jawablah pertanyaannya

**8**

Level 3

**8**

Kartu Tantangan

**9**

Jawablah pertanyaan yang ada di Kartu Bonus setelah kamu berhasil memindahkan 1 balok warna putih!

**6**

Level 3

**9**

Kartu Tantangan

**10**

Apakah Kartu Materi masih tersisa? Jika iya, ayo ambil 1 untuk dibaca dan dipahami!

**01**

Level 3

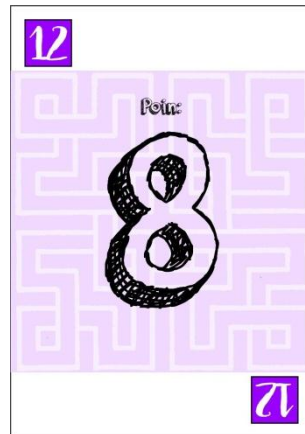
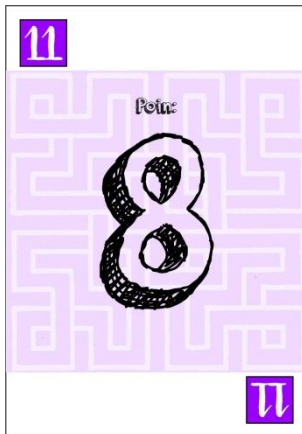
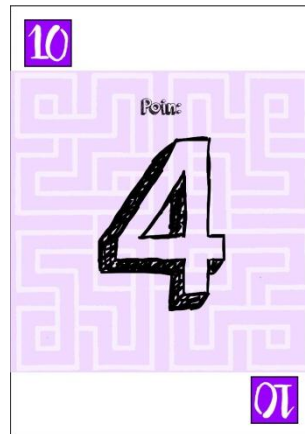
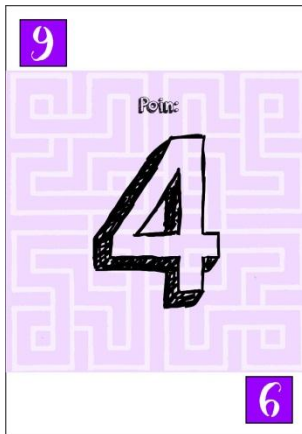
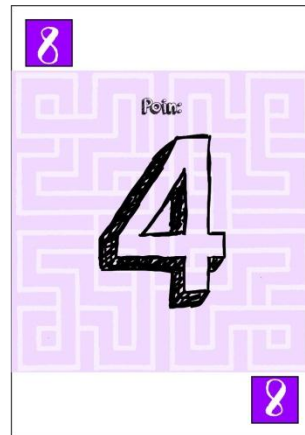
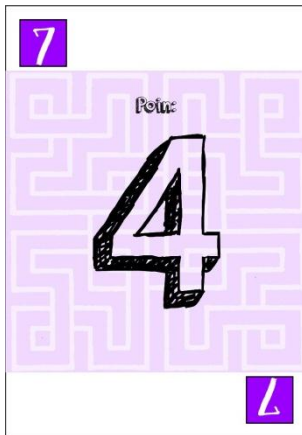
**10**

Kartu Tantangan

## Kartu Poin













## Petunjuk Permainan

### Petunjuk Permainan

- Sebanyak 54 buah balok jenga disusun membentuk sebuah menara yang terdiri dari 18 lapisan balok di mana setiap lapis terdiri dari tiga buah balok. Lapisan balok tersebut disusun secara melintang.
- Permainan akan berlangsung selama tiga tahap, yaitu: Level 1, Level 2, dan Level 3. Setiap tahap permainan menggunakan satu set kartu yang terdiri dari:
  - Kartu Materi : Merah
  - Kartu Soal : Kuning
  - Kartu Kesempatan : Hijau
  - Kartu Tantangan : Biru dan Hitam
  - Kartu Bonus : Putih
  - Kartu Jawaban Bonus : Merah Muda
  - Kartu Jawaban Soal : Oranye
  - Kartu Poin : Ungu
- Setiap kelompok terdiri dari 6-8 orang pemain. Masing-masing pemain bergiliran mengocok dadu. Warna dadu yang keluar menunjukkan balok mana yang harus diambil dan dipindahkan ke bagian atas menara tanpa menjatuhkan menara tersebut. Semua balok boleh diambil, kecuali balok-balok yang terletak di tiga lapisan teratas.
- Setiap warna pada balok mengarahkan pemain untuk mengambil kartu yang sesuai warnanya.
- Kartu Soal dan Kartu Bonus berisi pertanyaan yang wajib dijawab pemain yang mengambil kartu tersebut. Pada kedua kartu tersebut tertera jumlah poin yang berhak diperoleh pemain apabila menjawab pertanyaan dengan benar. Pemain berhak mengambil Kartu Poin sesuai dengan jumlah poin yang tertera pada Kartu Soal dan Kartu Bonus.
- Untuk mengetahui bahwa jawaban pemain benar atau salah, pemain lain dapat membantu mencocokkan jawabannya dengan kunci jawaban yang ada di Kartu Jawaban Bonus dan Kartu Jawaban Soal.
- Permainan akan selesai apabila seluruh Kartu Materi telah terambil.
- Apabila menara jenga runtuh di tengah jalannya permainan, maka poin kelompok akan dikurangi: 10 poin (Level 1), 15 poin (Level 2), dan 20 poin (Level 3).
- Permainan akan berlangsung kembali dengan menyusun ulang menara jenga dan melanjutkan putaran permainan sebelumnya hingga seluruh Kartu Materi terambil.
- Poin yang diperoleh setiap pemain akan diakumulasikan menjadi poin kelompok. Selanjutnya, Poin Level 1, Poin Level 2, dan Poin Level 3 akan ditotal menjadi poin akhir. Kelompok yang berhasil mengumpulkan poin terbanyak adalah kelompok pemenang. Maka, bekerjasamalah dengan baik.
- Jika Kartu Bonus dan Kartu Soal telah dibaca seluruhnya namun permainan belum selesai, pemain harus mengocok dadu lagi agar mendapat warna lain selain warna putih dan warna kuning.





### Lampiran Kartu Materi Level 3

#### Lampiran Kartu Materi Level 3

1. Contoh: Pada tanggal 1 Mei 2016, Ibu Eva menyetorkan uang tunai sebagai modal awal Salon Cantik miliknya sebanyak Rp2.000.000,00.

Salon Cantik Persamaan Dasar Akuntansi Periode Mei 2016					
Tanggal	Kas	Peralatan	Kewajiban	Ekuitas	Keterangan
2016					
Mei 1	Rp 2.000.000			Rp 2.000.000	Setoran modal

2. Contoh: Pada 4 Mei 2016, Salon Cantik membeli peralatan salon sebesar Rp3.000.000,00 secara kredit.

Salon Cantik Persamaan Dasar Akuntansi Periode Mei 2016					
Tanggal	Kas	Peralatan	Kewajiban	Ekuitas	Keterangan
2016					
Mei 1	Rp 2.000.000			Rp 2.000.000	Setoran modal
4		Rp 3.000.000	Rp 3.000.000		Pembelian peralatan
	Rp 2.000.000	Rp 3.000.000	Rp 3.000.000	Rp 2.000.000	

3. Contoh: Pada tanggal 5 Mei 2016, Salon Cantik menerima pendapatan atas jasa yang diberikan sebesar Rp4.000.000,00.

Salon Cantik Persamaan Dasar Akuntansi Periode Mei 2016					
Tanggal	Kas	Peralatan	Kewajiban	Ekuitas	Keterangan
2016					
Mei 1	Rp 2.000.000			Rp 2.000.000	Setoran modal
4		Rp 3.000.000	Rp 3.000.000		Pembelian peralatan
	Rp 2.000.000	Rp 3.000.000	Rp 3.000.000	Rp 2.000.000	(jumlah)
5	Rp 4.000.000			Rp 4.000.000	Pendapatan jasa
	Rp 6.000.000	Rp 3.000.000	Rp 3.000.000	Rp 6.000.000	(jumlah)

4. Contoh:

Salon Cantik Persamaan Dasar Akuntansi Periode Mei 2016					
Tanggal	Kas	Peralatan	Kewajiban	Ekuitas	Keterangan
2016					
Mei 1	Rp 2.000.000			Rp 2.000.000	Setoran modal
4		Rp 3.000.000	Rp 3.000.000		Pembelian peralatan
	Rp 2.000.000	Rp 3.000.000	Rp 3.000.000	Rp 2.000.000	(jumlah)
5	Rp 4.000.000			Rp 4.000.000	Pendapatan jasa
	Rp 6.000.000	Rp 3.000.000	Rp 3.000.000	Rp 6.000.000	(jumlah)

5. Contoh: Pada tanggal 7 Mei 2016, Salon Cantik melunasi kewajibannya atas transaksi tanggal 4 Mei 2016 lalu.

Salon Cantik Persamaan Dasar Akuntansi Periode Mei 2016					
Tanggal	Kas	Peralatan	Kewajiban	Ekuitas	Keterangan
2016					
Mei 1	Rp 2.000.000			Rp 2.000.000	Setoran modal
4		Rp 3.000.000	Rp 3.000.000		Pembelian peralatan
	Rp 2.000.000	Rp 3.000.000	Rp 3.000.000	Rp 2.000.000	(jumlah)
5	Rp 4.000.000			Rp 4.000.000	Pendapatan jasa
	Rp 6.000.000	Rp 3.000.000	Rp 3.000.000	Rp 6.000.000	(jumlah)
7	(Rp 3.000.000)		(Rp 3.000.000)		Pelunasan kewajiban
	Rp 3.000.000	Rp 3.000.000	0	Rp 6.000.000	(jumlah)



### Kardus Dalam



## Kardus Luar



## Set Media Pembelajaran Jenga Akuntansi

### Kardus Jenga Akuntansi Tampak Atas



### Kardus Jenga Akuntansi Tampak Samping Kiri (Isi Box Jenga)



### Kardus Jenga Akuntansi Tampak Samping Kanan (Petunjuk Permainan)



### Kardus Jenga Akuntansi Tampak Belakang



Set Jenga Akuntansi Dalam Kardus



Set Jenga Akuntansi untuk Dimainkan



## **APPENDIX 2**

### **RESEARCH INSTRUMENT**

- a. Instrument of Validation Questionnaire for Material Expert
- b. Instrument of Validation Questionnaire for the Media Expert
- c. Instrument of Validation Questionnaire for the Accounting Teacher
- d. Instrument of Students' Response Questionnaire for Small Group Tryout
- e. Instrument of Students' Response Questionnaire for Field Tryout
- f. Instrument of Students' Learning Motivation Before Validation
- g. Validation Result of Students' Learning Motivation Questionnaire
- h. Instrument of Students' Learning Motivation After Validation



**Appendix 2a. Instrument of Validation Questionnaire for Material Expert**
**KUESIONER**  
**LEMBAR VALIDASI AHLI MATERI**

Judul Penelitian : *Development of Accounting Jenga as a Learning Media to Improve Students Motivation in Class XI IPS 1 SMA Negeri 1 Prambanan Klaten Academic Year 2016/2017*

Sasaran Program : Siswa SMA Kelas XI IPS

Mata Pelajaran : Akuntansi

Peneliti : Theresia Lindha Widya Sari

Ahli Materi :

**Petunjuk Pengisian:**

Lembar validasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu selaku ahli materi terhadap kelayakan produk media pembelajaran Jenga Akuntansi untuk siswa SMA kelas XI IPS yang dikembangkan. Pendapat, kritik, saran, penilaian, dan komentar Bapak/Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan respon pada setiap pertanyaan dalam lembar kuesioner ini dengan memberi tanda (✓) pada kolom angka.

**Keterangan Skala:**

5 = Sangat Baik

4 = Baik

3 = Kurang Baik

2 = Tidak Baik

1 = Sangat Tidak Baik

Komentar atau saran Bapak/Ibu mohon dituliskan pada kolom yang telah disediakan. Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi ini, saya mengucapkan terima kasih.

**A. Penilaian Materi**

No	Indikator	Nilai				
		1	2	3	4	5
Aspek Materi						
1	Kesesuaian materi dengan SK dan KD					
2	Kesesuaian materi dengan indikator					
3	Kesesuaian materi dengan tujuan pembelajaran					
4	Ketepatan materi secara teori dan konsep					
5	Kejelasan petunjuk belajar					
6	Kebenaran konsep materi					
7	Kelengkapan cakupan materi					
8	Variasi bentuk soal					
9	Kecukupan jumlah soal					
10	Tingkat kesulitan soal					
11	Ketepatan kunci jawaban soal					
12	Ketepatan istilah yang digunakan					
Aspek Bahasa						
13	Kemudahan soal untuk dipahami					
14	Kejelasan bahasa dalam penulisan soal					
15	Kesesuaian bahasa dengan tingkat pemahaman siswa					
Aspek Pembelajaran						
16	Melibatkan siswa untuk aktif					
17	Mendorong siswa untuk belajar secara mandiri					
18	Mudah untuk dipahami dan dipelajari					
19	Efektivitas media dalam pembelajaran					
20	Mendorong siswa untuk berinteraksi/bekerja sama					

**B. Kebenaran Materi**

No.	Jenis Kesalahan	Saran Perbaikan

**C. Komentor/Saran**


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**D. Kesimpulan**

Lingkari pada nomor sesuai dengan kesimpulan:

1. Layak untuk diujicobakan
2. Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak untuk diujicobakan

Yogyakarta, \_\_\_\_\_

Ahli Materi,

( \_\_\_\_\_ )

**Appendix 2b. Instrument of Validation Questionnaire for Media Expert**
**KUESIONER  
LEMBAR VALIDASI AHLI MEDIA**

Judul Penelitian : *Development of Accounting Jenga as a Learning Media to Improve Students Motivation in Class XI IPS 1 SMA Negeri 1 Prambanan Klaten Academic Year 2016/2017*

Sasaran Program : Siswa SMA Kelas XI IPS

Mata Pelajaran : Akuntansi

Peneliti : Theresia Lindha Widya Sari

Ahli Media :

**Petunjuk Pengisian:**

Lembar validasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu selaku ahli media terhadap kelayakan produk media pembelajaran Jenga Akuntansi untuk siswa SMA kelas XI IPS yang dikembangkan. Pendapat, kritik, saran, penilaian, dan komentar Bapak/Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan respon pada setiap pertanyaan dalam lembar kuesioner ini dengan memberi tanda (√) pada kolom angka.

**Keterangan Skala:**

5 = Sangat Baik

4 = Baik

3 = Kurang Baik

2 = Tidak Baik

1 = Sangat Tidak Baik

Komentar atau saran Bapak/Ibu mohon dituliskan pada kolom yang telah disediakan. Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi ini, saya mengucapkan terima kasih.

**A. Penilaian Media**

No	Indikator	Nilai				
		1	2	3	4	5
Aspek Bahasa						
1	Komunikatif					
2	Ketepatan istilah yang digunakan					
Aspek Tampilan Visual						
3	Pemilihan <i>font</i>					
4	Ukuran <i>font</i>					
5	Pengaturan jarak dan spasi					
6	Keterbacaan teks					
7	Gambar menarik dan relevan					
8	Proporsi ukuran gambar dan teks					
9	Tata letak ( <i>layout</i> ) gambar dan teks					
10	Komposisi warna					
11	Keserasian pemilihan warna					
12	Kemenarikan desain media pembelajaran					
Aspek Teknik Penggunaan Media						
13	Kreatif					
14	Inovatif					
15	Kemudahan penggunaan media					
16	Ketepatan pemilihan media					
17	Kejelasan petunjuk/aturan permainan					
18	Dapat digunakan kembali					

**B. Kebenaran Materi**

No.	Jenis Kesalahan	Saran Perbaikan

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### C. Komentari/Saran

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### D. Kesimpulan

Lingkari pada nomor sesuai dengan kesimpulan:

1. Layak untuk diujicobakan
2. Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak untuk diujicobakan

Yogyakarta, \_\_\_\_\_

Ahli Media,

( \_\_\_\_\_ )

**Appendix 2c. Instrument of Validation Questionnaire for Accounting Teacher**
**KUESIONER**  
**LEMBAR VALIDASI GURU AKUNTANSI**

Judul Penelitian : *Development of Accounting Jenga as a Learning Media to Improve Students Motivation in Class XI IPS 1 SMA Negeri 1 Prambanan Klaten Academic Year 2016/2017*

Sasaran Program : Siswa SMA Kelas XI IPS

Mata Pelajaran : Akuntansi

Peneliti : Theresia Lindha Widya Sari

Nama Guru :

**Petunjuk Pengisian:**

Lembar validasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu selaku Guru Akuntansi SMA terhadap kelayakan produk media pembelajaran Jenga Akuntansi untuk siswa SMA kelas XI IPS yang dikembangkan. Pendapat, kritik, saran, penilaian, dan komentar Bapak/Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan respon pada setiap pertanyaan dalam lembar kuesioner ini dengan memberi tanda (✓) pada kolom angka.

**Keterangan Skala:**

5 = Sangat Baik

4 = Baik

3 = Kurang Baik

2 = Tidak Baik

1 = Sangat Tidak Baik

Komentar atau saran Bapak/Ibu mohon dituliskan pada kolom yang telah disediakan. Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi ini, saya mengucapkan terima kasih.



### A. Penilaian Materi dan Media

No	Indikator	Nilai				
		1	2	3	4	5
Aspek Materi						
1	Kesesuaian materi dengan SK dan KD					
2	Kesesuaian materi dengan indikator					
3	Kesesuaian materi dengan tujuan pembelajaran					
4	Ketepatan materi secara teori dan konsep					
5	Kejelasan petunjuk belajar					
6	Kebenaran konsep materi					
7	Kelengkapan cakupan materi					
8	Variasi bentuk soal					
9	Kecukupan jumlah soal					
10	Tingkat kesulitan soal					
11	Ketepatan kunci jawaban soal					
12	Ketepatan istilah yang digunakan					
Aspek Bahasa						
13	Kemudahan soal untuk dipahami					
14	Kejelasan bahasa dalam penulisan soal					
15	Kesesuaian bahasa dengan tingkat pemahaman siswa					
Aspek Pembelajaran						
16	Melibatkan siswa untuk aktif					
17	Mendorong siswa untuk belajar secara mandiri					
18	Mudah untuk dipahami dan dipelajari					
19	Efektivitas media dalam pembelajaran					
20	Mendorong siswa untuk berinteraksi/kerja sama					
Aspek Tampilan Visual						
21	Pemilihan <i>font</i>					
22	Keterbacaan teks					
23	Gambar menarik dan relevan					

24	Keserasian pemilihan warna					
25	Kemenarikan desain media pembelajaran					
<b>Aspek Teknik Penggunaan Media</b>						
26	Kreatif					
27	Inovatif					
28	Kemudahan penggunaan media					
29	Kemudahan pengelolaan media					
30	Dapat digunakan kembali					

### **B. Kebenaran Materi**

<b>No.</b>	<b>Jenis Kesalahan</b>	<b>Saran Perbaikan</b>

### **C. Komentar/Saran**

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**D. Kesimpulan**

Lingkari pada nomor sesuai dengan kesimpulan:

1. Layak untuk diujicobakan
2. Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak untuk diujicobakan

Prambanan, \_\_\_\_\_  
Guru Akuntansi,

( \_\_\_\_\_ )

**Appendix 2d. Instrument of Students' Response Questionnaire for Small Group Tryout**
**KUESIONER RESPON SISWA  
UJI COBA KELOMPOK KECIL**

Judul Penelitian : *Development of Accounting Jenga as a Learning Media to Improve Students Motivation in Class XI IPS 1 SMA Negeri 1 Prambanan Klaten Academic Year 2016/2017*

Sasaran Program : Siswa SMA Kelas XI IPS

Mata Pelajaran : Akuntansi

Peneliti : Theresia Lindha Widya Sari

**Petunjuk Pengisian:**

Lembar validasi ini dimaksudkan untuk mengetahui pendapat Saudara tentang kelayakan produk media pembelajaran Jenga Akuntansi untuk siswa SMA kelas XI IPS yang dikembangkan. Pendapat, kritik, saran, penilaian, dan komentar Saudara akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini. Sehubungan dengan hal tersebut, dimohon Saudara untuk memberikan respon pada setiap pertanyaan dalam lembar kuesioner ini dengan memberi tanda (√) pada kolom angka.

**Keterangan Skala:**

5 = Sangat Baik

4 = Baik

3 = Kurang Baik

2 = Tidak Baik

1 = Sangat Tidak Baik

Komentar atau saran Saudara mohon dituliskan pada kolom yang telah disediakan. Atas kesediaan Saudara untuk mengisi lembar validasi ini, saya mengucapkan terima kasih.

**A. Penilaian Materi dan Media**

No	Indikator	Nilai				
		1	2	3	4	5
Aspek Materi						
1	Kesesuaian soal dengan materi					
2	Materi tersampaikan dengan lengkap					
3	Variasi bentuk soal					
4	Tingkat kesulitan soal					
Aspek Bahasa						
5	Ketepatan penggunaan istilah					
6	Bahasa soal mudah dipahami					
Aspek Pembelajaran						
7	Melibatkan siswa untuk aktif					
8	Mendorong siswa untuk belajar secara mandiri					
9	Mudah untuk dipahami dan dipelajari					
10	Efektivitas media dalam pembelajaran					
11	Mendorong siswa untuk berinteraksi/kerja sama					
12	Melatih kemampuan siswa dalam berkomunikasi					
Aspek Tampilan Visual						
13	Keterbacaan teks					
14	Gambar menarik dan relevan					
15	Kesesuaian tata letak gambar dan teks					
16	Desain media secara keseluruhan menarik					
Aspek Keefektifan Media						
17	Mudah untuk digunakan					
18	Dapat digunakan di dalam dan di luar kelas					
19	Durasi permainan sesuai dengan alokasi waktu pembelajaran					
20	Membantu dalam memahami materi pelajaran					

**B. Komentari/Saran**

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Prambanan, \_\_\_\_\_

Nama Siswa,

( \_\_\_\_\_ )

**Appendix 2e. Instrument of Students' Response Questionnaire for Field Tryout**
**KUESIONER RESPON SISWA**
**UJI COBA LAPANGAN**

Judul Penelitian : *Development of Accounting Jenga as a Learning Media to Improve Students Motivation in Class XI IPS 1 SMA Negeri 1 Prambanan Klaten Academic Year 2016/2017*

Sasaran Program : Siswa SMA Kelas XI IPS

Mata Pelajaran : Akuntansi

Peneliti : Theresia Lindha Widya Sari

**Petunjuk Pengisian:**

Lembar validasi ini dimaksudkan untuk mengetahui pendapat Saudara tentang kelayakan produk media pembelajaran Jenga Akuntansi untuk siswa SMA kelas XI IPS yang dikembangkan. Pendapat, kritik, saran, penilaian, dan komentar Saudara akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini. Sehubungan dengan hal tersebut, dimohon Saudara untuk memberikan respon pada setiap pertanyaan dalam lembar kuesioner ini dengan memberi tanda (√) pada kolom angka.

**Keterangan Skala:**

5 = Sangat Baik

4 = Baik

3 = Kurang Baik

2 = Tidak Baik

1 = Sangat Tidak Baik

Komentar atau saran Saudara mohon dituliskan pada kolom yang telah disediakan. Atas kesediaan Saudara untuk mengisi lembar validasi ini, saya mengucapkan terima kasih.



**A. Penilaian Materi dan Media**

No	Indikator	Nilai				
		1	2	3	4	5
Aspek Materi						
1	Kesesuaian soal dengan materi					
2	Materi tersampaikan dengan lengkap					
3	Variasi bentuk soal					
4	Tingkat kesulitan soal					
Aspek Bahasa						
5	Ketepatan penggunaan istilah					
6	Bahasa soal mudah dipahami					
Aspek Pembelajaran						
7	Melibatkan siswa untuk aktif					
8	Mendorong siswa untuk belajar secara mandiri					
9	Mudah untuk dipahami dan dipelajari					
10	Efektivitas media dalam pembelajaran					
11	Mendorong siswa untuk berinteraksi/kerja sama					
12	Melatih kemampuan siswa dalam berkomunikasi					
Aspek Tampilan Visual						
13	Keterbacaan teks					
14	Gambar menarik dan relevan					
15	Kesesuaian tata letak gambar dan teks					
16	Desain media secara keseluruhan menarik					
Aspek Keefektifan Media						
17	Mudah untuk digunakan					
18	Dapat digunakan di dalam dan di luar kelas					
19	Durasi permainan sesuai dengan alokasi waktu pembelajaran					
20	Membantu dalam memahami materi pelajaran					

**B. Komentari/Saran**

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Prambanan, \_\_\_\_\_

Nama Siswa,

( \_\_\_\_\_ )

<b>Appendix 2f. Instrument of Students' Learning Motivation Before Validation</b>
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### ANGKET MOTIVASI BELAJAR AKUNTANSI SISWA

Nama : .....

Kelas / No. Absen : .....

**Petunjuk pengisian angket:**

1. Isilah identitas Anda dengan benar
2. Perhatikan dengan seksama pertanyaan yang ada.
3. Jawablah semua pertanyaan dengan memilih salah satu dari alternatif jawaban yang ada dengan tanda centang (√) pada kolom jawaban berikut:  
 SS : Sangat Setuju  
 S : Setuju  
 TS : Tidak Setuju  
 STS : Sangat Tidak Setuju
4. Tidak diperkenankan memberikan jawaban lebih dari satu dalam satu nomor.
5. Jawablah sesuai dengan kondisi Anda saat ini.
6. Jawaban Anda tidak akan mempengaruhi nilai Anda pada mata pelajaran Akuntansi
7. Atas kerja sama Anda, saya mengucapkan terima kasih.

No	Pernyataan	Jawaban			
		SS	S	TS	STS
1	Saya mengerjakan soal-soal Akuntansi yang diberikan guru dengan segera				
2	Saya mudah putus asa dalam mengerjakan soal-soal Akuntansi yang sulit				
3	Saya tidak berhenti mengerjakan soal-soal Akuntansi jika belum selesai				
4	Saya berdiskusi dengan teman jika menemukan kesulitan saat mengerjakan soal-soal Akuntansi				
5	Saya belajar apabila hanya ada pekerjaan rumah atau ulangan				

6	Saya bertanya kepada guru apabila ada materi yang belum dipahami				
7	Saya ingin menguasai materi Akuntansi, baik secara teori maupun praktik				
8	Sebelum pelajaran dimulai saya sudah belajar terlebih dahulu				
9	Saya ragu bahwa saya dapat memahami materi Akuntansi yang sulit				
10	Saya memiliki target untuk mendapatkan nilai di atas KKM				
11	Pemberian motivasi oleh guru sangat penting karena membuat saya lebih semangat belajar				
12	Saya senang ketika guru, orang tua, dan teman menghargai usaha belajar saya				
13	Saya mengobrol di luar materi pembelajaran pada saat guru sedang menjelaskan materi				
14	Saya bersemangat mengikuti pelajaran ketika guru menggunakan metode yang bervariasi				
15	Saya merasa mengantuk di kelas karena pelajaran Akuntansi membosankan				
16	Saya tertarik dengan media pembelajaran yang digunakan oleh guru				
17	Saya merasa bosan apabila guru hanya menerapkan metode ceramah dalam mengajar				
18	Saya senang dengan adanya pelajaran tambahan (les)				
19	Saya belajar dalam kelompok dengan beberapa teman saya				
20	Saya senang apabila jam mata pelajaran Akuntansi kosong karena guru tidak hadir				

--= Terima Kasih Atas Partisipasi Saudara =--

Harap dicek kembali untuk memastikan bahwa semua nomor telah terjawab

### Appendix 2g. Validation Result of Students' Learning Motivation Questionnaire

	V1	V2	V3	V4	V5	V6	V7	V8	V9	V10	V11	V12	V13	V14	V15	V16	V17	V18	V19	V20	TOTAL SKOR
Total Pearson Correlation	.639**	.561**	.546**	.501**	.445*	.253	.480**	.649**	.579**	.311	.230	.379*	.574**	.472**	.492**	.453*	.269	.464**	.234	.646**	1
Sig. (2-tailed)	.000	.001	.002	.005	.014	.178	.007	.000	.001	.095	.221	.039	.001	.008	.006	.012	.151	.010	.214	.000	
N	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

#### Reliability Statistics

Cronbach's Alpha	N of Items
.810	15

<b>Appendix 2h. Instrument of Students' Learning Motivation After Validation</b>
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### ANGKET MOTIVASI BELAJAR AKUNTANSI SISWA

Nama : .....

Kelas / No. Absen : .....

**Petunjuk pengisian angket:**

1. Isilah identitas Anda dengan benar
2. Perhatikan dengan seksama pertanyaan yang ada.
3. Jawablah semua pertanyaan dengan memilih salah satu dari alternatif jawaban yang ada dengan tanda centang (✓) pada kolom jawaban berikut:  
 SS : Sangat Setuju  
 S : Setuju  
 TS : Tidak Setuju  
 STS : Sangat Tidak Setuju
4. Tidak diperkenankan memberikan jawaban lebih dari satu dalam satu nomor.
5. Jawablah sesuai dengan kondisi Anda saat ini.
6. Jawaban Anda tidak akan mempengaruhi nilai Anda pada mata pelajaran Akuntansi
7. Atas kerja sama Anda, saya mengucapkan terima kasih.

No	Pernyataan	Jawaban			
		SS	S	TS	STS
1	Saya mengerjakan soal-soal Akuntansi yang diberikan guru dengan segera				
2	Saya mudah putus asa dalam mengerjakan soal-soal Akuntansi yang sulit				
3	Saya tidak berhenti mengerjakan soal-soal Akuntansi jika belum selesai				
4	Saya berdiskusi dengan teman jika menemukan kesulitan saat mengerjakan soal-soal Akuntansi				

5	Saya belajar apabila hanya ada pekerjaan rumah atau ulangan				
6	Saya ingin menguasai materi Akuntansi, baik secara teori maupun praktik				
7	Sebelum pelajaran dimulai saya sudah belajar terlebih dahulu				
8	Saya ragu bahwa saya dapat memahami materi Akuntansi yang sulit				
9	Saya senang ketika guru, orang tua, dan teman menghargai usaha belajar saya				
10	Saya mengobrol di luar materi pembelajaran pada saat guru sedang menjelaskan materi				
11	Saya bersemangat mengikuti pelajaran ketika guru menggunakan metode yang bervariasi				
12	Saya merasa mengantuk di kelas karena pelajaran Akuntansi membosankan				
13	Saya tertarik dengan media pembelajaran yang digunakan oleh guru				
14	Saya senang dengan adanya pelajaran tambahan (les)				
15	Saya senang apabila jam mata pelajaran Akuntansi kosong karena guru tidak hadir				

--= Terima Kasih Atas Partisipasi Saudara =--

Harap dicek kembali untuk memastikan bahwa semua nomor telah terjawab



## **APPENDIX 3**

### **VALIDATION FROM MATERIAL EXPERT**

- a. Validation Questionnaire from Material Expert
- b. Recapitulation of Validation Result by Material Expert
- c. Testimonial Validation from Material Expert

**Appendix 3a. Validation Questionnaire from Material Expert**
**KUESIONER**
**LEMBAR VALIDASI AHLI MATERI**

Judul Penelitian : Development of Accounting Jenga as a Learning Media to Improve Students Motivation in Class XI IPS 1 SMA Negeri 1 Prambanan Klaten Academic Year 2016/2017

Sasaran Program : Siswa SMA Kelas XI IPS

Mata Pelajaran : Akuntansi

Peneliti : Theresia Lindha Widya Sari

Ahli Materi : Adeng Pustikaningsih, M.Si.

**Petunjuk Pengisian:**

Lembar validasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu selaku ahli materi terhadap kelayakan produk media pembelajaran Jenga Akuntansi untuk siswa SMA kelas XI IPS yang dikembangkan. Pendapat, kritik, saran, penilaian, dan komentar Bapak/Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan respon pada setiap pertanyaan dalam lembar kuesioner ini dengan memberi tanda (√) pada kolom angka.

**Keterangan Skala:**

5 = Sangat Baik

4 = Baik

3 = Kurang Baik

2 = Tidak Baik

1 = Sangat Tidak Baik

Komentar atau saran Bapak/Ibu mohon dituliskan pada kolom yang telah disediakan. Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi ini, saya mengucapkan terima kasih.

**A. Penilaian Materi**

No	Indikator	Nilai				
		1	2	3	4	5
Aspek Materi						
1	Kesesuaian materi dengan SK dan KD					✓
2	Kesesuaian materi dengan indikator					✓
3	Kesesuaian materi dengan tujuan pembelajaran					✓
4	Ketepatan materi secara teori dan konsep					✓
5	Kejelasan petunjuk belajar					✓
6	Kebenaran konsep materi					✓
7	Kelengkapan cakupan materi					✓
8	Variasi bentuk soal				✓	
9	Kecukupan jumlah soal					✓
10	Tingkat kesulitan soal				✓	
11	Ketepatan kunci jawaban soal					✓
12	Ketepatan istilah yang digunakan					✓
Aspek Bahasa						
13	Kemudahan soal untuk dipahami					✓
14	Kejelasan bahasa dalam penulisan soal				✓	
15	Kesesuaian bahasa dengan tingkat pemahaman siswa					✓
Aspek Pembelajaran						
16	Melibatkan siswa untuk aktif					✓
17	Mendorong siswa untuk belajar secara mandiri					✓
18	Mudah untuk dipahami dan dipelajari					✓
19	Efektivitas media dalam pembelajaran					✓
20	Mendorong siswa untuk berinteraksi/bekerja sama					✓

**B. Kebenaran Materi**

No.	Jenis Kesalahan	Saran Perbaikan
	✓ Koreksi / kelengkapan materi dan soal	menambah dan menambahkan soal beserta jawaban

**C. Komentor/Saran**

Mudah - mudahan dengan metode pembelajaran yang menarik beljian dan tentasi materi menyenangkan.

**D. Kesimpulan**

Lingkari pada nomor sesuai dengan kesimpulan:

1. Layak untuk diujicobakan
- ☒ 2. Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak untuk diujicobakan

Yogyakarta, 15 September 2016

Ahli Materi,



( Adeng Puspitaingsih, M. Si )

**Appendix 3b. Recapitulation of Validation Result by Material Expert**

**REKAPITULASI HASIL VALIDASI AHLI MATERI**

**Aspek Materi**

No	Indikator	Skor	Kriteria
<b>Aspek Materi</b>			
1	Kesesuaian materi dengan SK dan KD	5	Sangat Baik
2	Kesesuaian materi dengan indikator	5	Sangat Baik
3	Kesesuaian materi dengan tujuan pembelajaran	5	Sangat Baik
4	Ketepatan materi secara teori dan konsep	5	Sangat Baik
5	Kejelasan petunjuk belajar	5	Sangat Baik
6	Kebenaran konsep materi	5	Sangat Baik
7	Kelengkapan cakupan materi	5	Sangat Baik
8	Variasi bentuk soal	4	Baik
9	Kecukupan jumlah soal	5	Sangat Baik
10	Tingkat kesulitan soal	4	Baik
11	Ketepatan kunci jawaban soal	5	Sangat Baik
12	Ketepatan istilah yang digunakan	5	Sangat Baik
<b>Total Skor</b>		<b>58</b>	<b>Sangat Layak</b>
<b>Rerata Total Skor</b>		<b>4,83</b>	

**Aspek Bahasa**

No	Indikator	Skor	Kriteria
<b>Aspek Bahasa</b>			
1	Kemudahan soal untuk dipahami	5	Sangat Baik
2	Kejelasan bahasa dalam penulisan soal	4	Baik
3	Kesesuaian bahasa dengan tingkat pemahaman siswa	5	Sangat Baik
<b>Total Skor</b>		<b>14</b>	<b>Sangat Layak</b>
<b>Rerata Total Skor</b>		<b>4,67</b>	

**Aspek Pembelajaran**

<b>No</b>	<b>Indikator</b>	<b>Skor</b>	<b>Kriteria</b>
<b>Aspek Pembelajaran</b>			
1	Melibatkan siswa untuk aktif	5	Sangat Baik
2	Mendorong siswa untuk belajar secara mandiri	5	Sangat Baik
3	Mudah untuk dipahami dan dipelajari	5	Sangat Baik
4	Efektivitas media dalam pembelajaran	5	Sangat Baik
5	Mendorong siswa untuk berinteraksi/bekerja sama	5	Sangat Baik
<b>Total Skor</b>		<b>25</b>	<b>Sangat Layak</b>
<b>Rerata Total Skor</b>		<b>5,00</b>	

### Appendix 3c. Testimonial Validation from Material Expert

#### KOMENTAR DAN SARAN PERBAIKAN DARI AHLI MATERI

##### Saran Perbaikan

Kartu	Jenis Kesalahan	Saran Perbaikan
Kartu Materi Level 1 nomor 1	Istilah Harta, Utang, Modal tidak tepat untuk diterapkan dalam Akuntansi.	Mengganti istilah tersebut dengan istilah Aset, Kewajiban, dan Ekuitas.
Kartu Materi Level 1 nomor 4	Penjelasan klasifikasi aset yang dibagi ke dalam lima kategori, yaitu Aktiva Lancar, Investasi, Aktiva Tetap, Aktiva Tetap Tidak Berwujud, dan Harta Lain-Lain, tidak tepat.	Meralat penggolongan aset ke dalam dua golongan utama, yaitu Aset Lancar dan Aset Tidak Lancar.
Kartu Soal Level 2 nomor 7	Pertanyaan terkesan ambigu, sehingga dapat membuat siswa bingung untuk menentukan jawaban yang dimaksud.	Mengganti pertanyaan tersebut dengan pertanyaan yang jelas dan dapat dijawab dengan satu jawaban benar.
Kartu Soal Level 3 nomor 1	Kalimat pertanyaan kurang mengarahkan pemain untuk merujuk pada jawaban yang tepat.	Menambahkan kata “minimal” pada kalimat pertanyaan tersebut
Kartu Bonus Level 3 nomor 2	Lingkup jawaban terlalu luas sehingga dapat dijawab dengan berbagai macam jawaban benar yang tidak tertulis dalam Kartu Jawaban Bonus.	Mengganti dengan pertanyaan yang lebih lugas dan hanya memiliki satu macam jawaban benar.

##### Komentar

Komentar
Mudah-mudahan dengan metode pembelajaran yang menarik, belajar Akuntansi semakin menyenangkan.



## **APPENDIX 4**

### **VALIDATION FROM MEDIA EXPERT**

- a. Validation Questionnaire from Media Expert
- b. Recapitulation of Validation Result by Media Expert
- c. Testimonial Validation from Media Expert

**Appendix 4a. Validation Questionnaire from Media Expert**
**KUESIONER**
**LEMBAR VALIDASI AHLI MEDIA**

Judul Penelitian : *Development of Accounting Jenga as a Learning Media to Improve Students Motivation in Class XI IPS 1 SMA Negeri 1 Prambanan Klaten Academic Year 2016/2017*

Sasaran Program : Siswa SMA Kelas XI IPS

Mata Pelajaran : Akuntansi

Peneliti : Theresia Lindha Widya Sari

Ahli Media : Rizqi Ilyasa Aghni, M.Pd.

**Petunjuk Pengisian:**

Lembar validasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu selaku ahli media terhadap kelayakan produk media pembelajaran Jenga Akuntansi untuk siswa SMA kelas XI IPS yang dikembangkan. Pendapat, kritik, saran, penilaian, dan komentar Bapak/Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan respon pada setiap pertanyaan dalam lembar kuesioner ini dengan memberi tanda (✓) pada kolom angka.

**Keterangan Skala:**

5 = Sangat Baik

4 = Baik

3 = Kurang Baik

2 = Tidak Baik

1 = Sangat Tidak Baik

Komentar atau saran Bapak/Ibu mohon dituliskan pada kolom yang telah disediakan. Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi ini, saya mengucapkan terima kasih.

### A. Penilaian Media

No	Indikator	Nilai				
		1	2	3	4	5
Aspek Bahasa dan Tampilan Visual						
1	Komunikatif				✓	
2	Ketepatan istilah yang digunakan				✓	
3	Pemilihan <i>font</i>				✓	
4	Ukuran <i>font</i>					✓
5	Pengaturan jarak dan spasi				✓	
6	Keterbacaan teks				✓	
7	Gambar menarik dan relevan				✓	
8	Proporsi ukuran gambar dan teks					✓
9	Tata letak ( <i>layout</i> ) gambar dan teks				✓	
10	Komposisi warna				✓	
11	Keserasian pemilihan warna				✓	
12	Kemenarikan desain media pembelajaran					✓
Aspek Teknik Penggunaan Media						
13	Kreatif					✓
14	Inovatif					✓
15	Kemudahan penggunaan media				✓	
16	Ketepatan pemilihan media				✓	
17	Kejelasan petunjuk/aturan permainan				✓	
18	Dapat digunakan kembali					✓

### B. Kebenaran Materi

No.	Jenis Kesalahan	Saran Perbaikan
1.	<i>Background</i> bagian belakang kartu terlalu polos.	<i>Background</i> bagian belakang kartu lebih baik diberi motif atau <i>pattern</i> .
2.	Latar belakang untuk nomor kartu di bagian belakang kartu terlalu rumit.	Latar belakang untuk nomor kartu cukup berbentuk lingkaran saja dengan diberi transparansi.

3.	Tidak ada keterangan yang menunjukkan jenis masing-masing kartu.	Perlu diberi keterangan yang menunjukkan jenis kartu dan levelnya, meski masing-masing kartu telah memiliki warna yang berbeda.
4.	Warna latar belakang teks di bagian depan kartu tidak seragam.	Warna latar belakang teks di bagian depan kartu diseragamkan untuk semua jenis kartu.
5.	Kardus kurang tepat guna jika digunakan untuk tempat satu set jenga beserta kartu-kartunya.	Mengganti bentuk kardus jenga menjadi lebih besar agar dapat digunakan untuk meletakkan satu set jenga dan tiga set kartu.
6.	Logo terlalu simpel dan kurang <i>eye-catching</i> .	Mengganti logo jenga agar dapat menjadi identitas jenga akuntansi.

### C. Komentar/Saran

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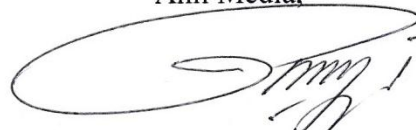
### D. Kesimpulan

Lingkari pada nomor sesuai dengan kesimpulan:

1. Layak untuk diujicobakan
- ② Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak untuk diujicobakan

Yogyakarta, 7 - 9 - 2016

Ahli Media,



Rizqi Ilyasa Aghni, M.Pd.

NIP. 19880302 201504 1 002

**Appendix 4b. Recapitulation of Validation Result by Media Expert**

**REKAPITULASI HASIL VALIDASI AHLI MEDIA**

**Aspek Bahasa**

No	Indikator	Skor	Kriteria
<b>Aspek Bahasa</b>			
1	Komunikatif	4	Baik
2	Ketepatan istilah yang digunakan	4	Baik
<b>Total Skor</b>		<b>8</b>	<b>Layak</b>
<b>Rerata Total Skor</b>		<b>4,00</b>	

**Aspek Tampilan Visual**

No	Indikator	Skor	Kriteria
<b>Aspek Tampilan Visual</b>			
1	Pemilihan <i>font</i>	4	Baik
2	Ukuran <i>font</i>	5	Sangat Baik
3	Pengaturan jarak dan spasi	4	Baik
4	Keterbacaan teks	4	Baik
5	Gambar menarik dan relevan	4	Baik
6	Proporsi ukuran gambar dan teks	5	Sangat Baik
7	Tata letak ( <i>layout</i> ) gambar dan teks	4	Baik
8	Komposisi warna	4	Baik
9	Keserasian pemilihan warna	4	Baik
10	Kemenarikan desain media pembelajaran	5	Sangat Baik
<b>Total Skor</b>		<b>43</b>	<b>Sangat Layak</b>
<b>Rerata Total Skor</b>		<b>4,30</b>	

**Aspek Teknik Penggunaan Media**

<b>No</b>	<b>Indikator</b>	<b>Skor</b>	<b>Kriteria</b>
<b>Aspek Teknik Penggunaan Media</b>			
1	Kreatif	5	Sangat Baik
2	Inovatif	5	Sangat Baik
3	Kemudahan penggunaan media	4	Baik
4	Ketepatan pemilihan media	4	Baik
5	Kejelasan petunjuk/aturan permainan	4	Baik
6	Dapat digunakan kembali	5	Sangat Baik
<b>Total Skor</b>		<b>27</b>	<b>Sangat Layak</b>
<b>Rerata Total Skor</b>		<b>4,50</b>	

#### Appendix 4c. Testimonial Validation from Media Expert

#### KOMENTAR DAN SARAN PERBAIKAN DARI AHLI MEDIA

No.	Jenis Kesalahan	Saran Perbaikan
1.	<i>Background</i> bagian belakang kartu terlalu polos.	<i>Background</i> bagian belakang kartu lebih baik diberi motif atau <i>pattern</i> .
2.	Latar belakang untuk nomor kartu di bagian belakang kartu terlalu rumit.	Latar belakang untuk nomor kartu cukup berbentuk lingkaran saja dengan diberi transparansi.
3.	Tidak ada keterangan yang menunjukkan jenis masing-masing kartu.	Perlu diberi keterangan yang menunjukkan jenis kartu dan levelnya, meski masing-masing kartu telah memiliki warna yang berbeda.
4.	Warna latar belakang teks di bagian depan kartu tidak seragam.	Warna latar belakang teks di bagian depan kartu diseragamkan untuk semua jenis kartu.
5.	Kardus kurang tepat guna jika digunakan untuk tempat satu set jenga beserta kartu-kartunya.	Mengganti bentuk kardus jenga menjadi lebih besar agar dapat digunakan untuk meletakkan satu set jenga dan tiga set kartu.
6.	Logo terlalu simpel dan kurang <i>eye-catching</i> .	Mengganti logo jenga agar dapat menjadi identitas jenga akuntansi.



## **APPENDIX 5**

### **VALIDATION FROM ACCOUNTING TEACHER**

- a. Validation Questionnaire from Accounting Teacher
- b. Recapitulation of Validation Result by Accounting Teacher
- c. Testimonial Validation from Accounting Teacher

**Appendix 5a. Validation Questionnaire from Accounting Teacher**
**KUESIONER**
**LEMBAR VALIDASI GURU AKUNTANSI**

Judul Penelitian : Development of Accounting Jenga as a Learning Media to Improve Students Motivation in Class XI IPS 1 SMA Negeri 1 Prambanan Klaten Academic Year 2016/2017

Sasaran Program : Siswa SMA Kelas XI IPS

Mata Pelajaran : Akuntansi

Peneliti : Theresia Lindha Widya Sari

Nama Guru : *Suharti, S.Pd.*

**Petunjuk Pengisian:**

Lembar validasi ini dimaksudkan untuk mengetahui pendapat Bapak/Ibu selaku Guru Akuntansi SMA terhadap kelayakan produk media pembelajaran Jenga Akuntansi untuk siswa SMA kelas XI IPS yang dikembangkan. Pendapat, kritik, saran, penilaian, dan komentar Bapak/Ibu akan sangat bermanfaat untuk memperbaiki dan meningkatkan kualitas media pembelajaran ini. Sehubungan dengan hal tersebut, dimohon Bapak/Ibu memberikan respon pada setiap pertanyaan dalam lembar kuesioner ini dengan memberi tanda (√) pada kolom angka.

**Keterangan Skala:**

5 = Sangat Baik

4 = Baik

3 = Kurang Baik

2 = Tidak Baik

1 = Sangat Tidak Baik

Komentar atau saran Bapak/Ibu mohon dituliskan pada kolom yang telah disediakan. Atas kesediaan Bapak/Ibu untuk mengisi lembar validasi ini, saya mengucapkan terima kasih.

### A. Penilaian Materi dan Media

No	Indikator	Nilai				
		1	2	3	4	5
Aspek Materi						
1	Kesesuaian materi dengan SK dan KD					✓
2	Kesesuaian materi dengan indikator					✓
3	Kesesuaian materi dengan tujuan pembelajaran					✓
4	Ketepatan materi secara teori dan konsep					✓
5	Kejelasan petunjuk belajar				✓	
6	Kebenaran konsep materi					✓
7	Kelengkapan cakupan materi					✓
8	Variasi bentuk soal					✓
9	Kecukupan jumlah soal					✓
10	Tingkat kesulitan soal					✓
11	Ketepatan kunci jawaban soal					✓
12	Ketepatan istilah yang digunakan				✓	
Aspek Bahasa						
13	Kemudahan soal untuk dipahami					✓
14	Kejelasan bahasa dalam penulisan soal					✓
15	Kesesuaian bahasa dengan tingkat pemahaman siswa					✓
Aspek Pembelajaran						
16	Melibatkan siswa untuk aktif					✓
17	Mendorong siswa untuk belajar secara mandiri					✓
18	Mudah untuk dipahami dan dipelajari					✓
19	Efektivitas media dalam pembelajaran					✓
20	Mendorong siswa untuk berinteraksi/kerja sama					✓
Aspek Tampilan Visual						
21	Pemilihan font					✓
22	Keterbacaan teks					✓
23	Gambar menarik dan relevan					✓

24	Keserasian pemilihan warna					✓
25	Kemenarikan desain media pembelajaran					✓
<b>Aspek Teknik Penggunaan Media</b>						
26	Kreatif					✓
27	Inovatif					✓
28	Kemudahan penggunaan media					✓
29	Kemudahan pengelolaan media				✓	
30	Dapat digunakan kembali					✓

### B. Kebenaran Materi

No.	Jenis Kesalahan	Saran Perbaikan
	Materi tentang huruf / asete perusakaan kboan jelas/ lengkap	Pada bus ditambahkan pengjelasan tentang 'termasuk uang perusakaan yang disimpan di bank'.

### C. Komentar/Saran

- Media sangat kreatif dan inovatif.
- Materi sudah tersampaikan seluruhnya dan sangat jelas.
- Soal-soal dan jawaban sudah tepat sesuai dengan konsep yang disampaikan.

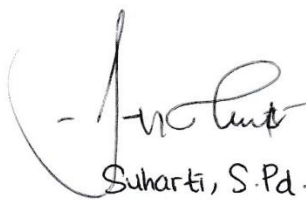
**D. Kesimpulan**

Lingkari pada nomor sesuai dengan kesimpulan:

- ① Layak untuk diujicobakan
2. Layak untuk diujicobakan dengan revisi sesuai saran
3. Tidak layak untuk diujicobakan

Prambanan, 21 September 2016

Guru Akuntansi,

  
( Suharti, S.Pd. )

**Appendix 5b. Recapitulation of Validation Result by Accounting Teacher**

**REKAPITULASI HASIL VALIDASI GURU AKUNTANSI**

**Aspek Materi**

No	Indikator	Skor	Kriteria
<b>Aspek Materi</b>			
1	Kesesuaian materi dengan SK dan KD	5	Sangat Baik
2	Kesesuaian materi dengan indikator	5	Sangat Baik
3	Kesesuaian materi dengan tujuan pembelajaran	5	Sangat Baik
4	Ketepatan materi secara teori dan konsep	5	Sangat Baik
5	Kejelasan petunjuk belajar	4	Baik
6	Kebenaran konsep materi	5	Sangat Baik
7	Kelengkapan cakupan materi	5	Sangat Baik
8	Variasi bentuk soal	5	Sangat Baik
9	Kecukupan jumlah soal	5	Sangat Baik
10	Tingkat kesulitan soal	5	Sangat Baik
11	Ketepatan kunci jawaban soal	5	Sangat Baik
12	Ketepatan istilah yang digunakan	4	Baik
<b>Total Skor</b>		<b>58</b>	<b>Sangat Layak</b>
<b>Rerata Total Skor</b>		<b>4,83</b>	

**Aspek Bahasa**

No	Indikator	Skor	Kriteria
<b>Aspek Bahasa</b>			
1	Kemudahan soal untuk dipahami	5	Sangat Baik
2	Kejelasan bahasa dalam penulisan soal	5	Sangat Baik
3	Kesesuaian bahasa dengan tingkat pemahaman siswa	5	Sangat Baik
<b>Total Skor</b>		<b>15</b>	<b>Sangat Layak</b>
<b>Rerata Total Skor</b>		<b>5,00</b>	

**Aspek Pembelajaran**

No	Indikator	Skor	Kriteria
<b>Aspek Pembelajaran</b>			
1	Melibatkan siswa untuk aktif	5	Sangat Baik
2	Mendorong siswa untuk belajar secara mandiri	5	Sangat Baik
3	Mudah untuk dipahami dan dipelajari	5	Sangat Baik
4	Efektivitas media dalam pembelajaran	5	Sangat Baik
5	Mendorong siswa untuk berinteraksi/kerja sama	5	Sangat Baik
<b>Total Skor</b>		<b>25</b>	<b>Sangat Layak</b>
<b>Rerata Total Skor</b>		<b>5,00</b>	

**Aspek Tampilan Visual**

No	Indikator	Skor	Kriteria
<b>Aspek Tampilan Visual</b>			
1	Pemilihan <i>font</i>	5	Sangat Baik
2	Keterbacaan teks	5	Sangat Baik
3	Gambar menarik dan relevan	5	Sangat Baik
4	Keserasian pemilihan warna	5	Sangat Baik
5	Kemenarikan desain media pembelajaran	5	Sangat Baik
<b>Total Skor</b>		<b>25</b>	<b>Sangat Layak</b>
<b>Rerata Total Skor</b>		<b>5,00</b>	



**Aspek Teknik Penggunaan Media**

<b>No</b>	<b>Indikator</b>	<b>Skor</b>	<b>Kriteria</b>
<b>Aspek Teknik Penggunaan Media</b>			
1	Kreatif	5	Sangat Baik
2	Inovatif	5	Sangat Baik
3	Kemudahan penggunaan media	5	Sangat Baik
4	Kemudahan pengelolaan media	4	Baik
5	Dapat digunakan kembali	5	Sangat Baik
<b>Total Skor</b>		<b>24</b>	<b>Sangat Layak</b>
<b>Rerata Total Skor</b>		<b>4,80</b>	

**Appendix 5c. Testimonial Validation from Accounting Teacher**

**KOMENTAR DAN SARAN PERBAIKAN DARI GURU AKUNTANSI**

**Saran Perbaikan**

<b>Kartu</b>	<b>Jenis Kesalahan</b>	<b>Saran Perbaikan</b>
Kartu Materi Level 2 Nomor 5	Materi tentang harta atau aset perusahaan kurang jelas atau lengkap.	Pada kas perlu ditambah penjelasan tentang ‘termasuk uang perusahaan yang disimpan di bank’.

**Komentar**

<b>No.</b>	<b>Komentar</b>
1.	Media sangat kreatif.
2.	Materi sudah tersampaikan seluruhnya dan sangat jelas.
3.	Soal-soal dan jawaban sudah tepat sesuai dengan konsep yang disampaikan.

## **APPENDIX 6**

### **STUDENTS' RESPONSES**

- a. Attendance List of Students in Small Group Tryout
- b. Group List of Students in Small Group Tryout
- c. Recapitulation of Students' Response in Small Group Tryout
- d. Testimonial of Students in Small Group Tryout
- e. Attendance List of Students in Field Tryout
- f. Group List of Students in Field Tryout
- g. Recapitulation of Students' Response in Field Tryout

**Appendix 6a. Attendance List of Students in Small Group Tryout**

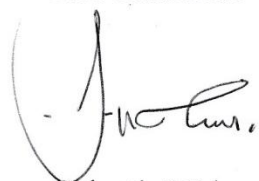
**DAFTAR HADIR SISWA UJI COBA KELOMPOK KECIL  
MEDIA PEMBELAJARAN JENGA AKUNTANSI  
DI SMA NEGERI 1 PRAMBANAN KLATEN**

**Selasa, 27 September 2016**

Jenga Akuntansi Level 1

No.	Nama	Kelas	Tanda Tangan
1	Anita Dwi Septiani	XI IPS 3	1. 
2	Crisda Oktavia Putra W.	XI IPS 3	2. 
3	Dwi Fitri Astuti	XI IPS 3	3. 
4	Fani Rasmini	XI IPS 3	4. 
5	Hernandung Sri Setyo	XI IPS 3	5. 
6	M. Jafar Komarudin	XI IPS 3	6. 
7	Novita Dwi Hartiwi	XI IPS 3	7. 
8	Muhamad Ihsan Saputra	XI IPS 3	8. 

Mengetahui:  
Guru Akuntansi



Suharti, S.Pd.

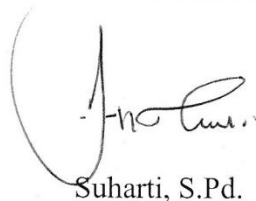
NIP. 19630627 198601 2 002

**DAFTAR HADIR SISWA UJI COBA KELOMPOK KECIL**  
**MEDIA PEMBELAJARAN JENGA AKUNTANSI**  
**DI SMA NEGERI 1 PRAMBANAN KLATEN**  
**Sabtu, 1 Oktober 2016**

Jenga Akuntansi Level 2 dan Level 3

No.	Nama	Kelas	Tanda Tangan
1	Anita Dwi Septiani	XI IPS 3	1. 
2	Crisda Oktavia Putra W.	XI IPS 3	2. 
3	Dwi Fitri Astuti	XI IPS 3	3. 
4	Fani Rasmini	XI IPS 3	4. 
5	Hernandung Sri Setyo	XI IPS 3	5. 
6	M. Jafar Komarudin	XI IPS 3	6. 
7	Novita Dwi Hartiwi	XI IPS 3	7. 
8	Muhamad Ihsan Saputra	XI IPS 3	8. 

Mengetahui:  
Guru Akuntansi

  
Suharti, S.Pd.

NIP. 19630627 198601 2 002

<b>Appendix 6b. Group List of Students in Small Group Tryout</b>
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**DAFTAR KELOMPOK SISWA UJI COBA KELOMPOK KECIL  
MEDIA PEMBELAJARAN JENGA AKUNTANSI  
DI SMA NEGERI 1 PRAMBANAN KLATEN**

<b>No</b>	<b>Nama</b>
1	Anita Dwi Septiani
2	Crisda Oktavia Putra W.
3	Dwi Fitri Astuti
4	Fani Rasmini
5	Hernandung Sri Setyo
6	M. Jafar Komarudin
7	Novita Dwi Hartiwi

### Aspek Materi

## Aspek Bahasa

## Aspek Pembelajaran

Aspek	No	Skor Siswa Uji Coba							Rerata
		A	B	C	D	E	F	G	
Aspek Pembelajaran	7	5	5	5	4	5	5	5	4,86
	8	4	5	5	5	5	5	4	4,71
	9	4	5	5	5	5	5	4	4,71
	10	3	5	4	4	5	4	5	4,29
	11	4	5	5	5	5	5	5	4,86
	12	5	5	4	5	5	5	5	4,86
Rerata Skor Aspek Pembelajaran		4,2	5	4,7	4,7	5	4,8	4,7	4,71
Kriteria		Sangat Layak							





<b>Appendix 6d. Testimonial of Students in Small Group Tryout</b>
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
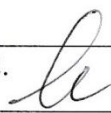




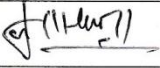


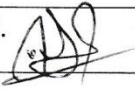


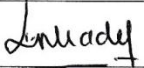





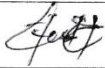
### KOMENTAR SISWA UJI COBA KELOMPOK KECIL


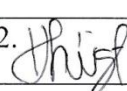

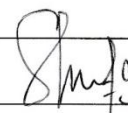






No.	Nama	Komentar
1	Anita Dwi Septiani	Pelajaran yang dibawakan dengan metode ini sangatlah membantu dan materi yang didapat pun mudah dipahami dan dimengerti. Semoga materi pembelajaran dibuat seperti ini agar lebih paham.
2	Crisda Oktavia Putra W.	Belajar dengan permainan itu menyenangkan.
3	Dwi Fitri Astuti	Permainan ini sudah sangat baik dan membantu siswa dalam memahami materi. Semoga pelajaran lain dapat menerapkan media pembelajaran seperti ini karena lebih dapat dipahami dan menguntungkan karena kerja sama antarkelompok lebih diutamakan.
4	Fani Rasmini	Permainan ini mudah dipahami dan mengerti dan membantu dalam pembelajaran. Semoga pembelajaran ini menambah pengetahuan.
5	Hernandung Sri Setyo	Permainan yang bagus, mudah untuk dipahami, melatih kekompakan tim.
6	M. Jafar Komarudin	Belajar dengan permainan itu seru.
7	Novita Dwi Hartiwi	Saya sangat setuju dengan permainan ini. Permainan ini sangat memudahkan dalam mengerjakan soal.

**Appendix 6e. Attendance List of Students in Field Tryout**

**DAFTAR HADIR SISWA UJI COBA LAPANGAN  
MEDIA PEMBELAJARAN JENGA AKUNTANSI  
DI SMA NEGERI 1 PRAMBANAN KLATEN  
Jumat, 14 Oktober 2016**

Jenga Akuntansi Level 1

No.	Nama	Kelas	Tanda Tangan
1	Adeliya Yuan Pangestu	XI IPS 2	1. 
2	Alifhia Enka Khalish S.	XI IPS 2	2. 
3	Arum Melinda Sari	XI IPS 2	3. 
4	Bagus Sasongko	XI IPS 2	4. 
5	Beti Rahmawati	XI IPS 2	5. 
6	Camelia Dwi Handayani	XI IPS 2	6. 
7	Cherly Kusuma Wati	XI IPS 2	7. 
8	Devita Erina Wati	XI IPS 2	8. 
9	Dinda Risma Farizki	XI IPS 2	9. 
10	Fikas Farruh Hafiz	XI IPS 2	10. 
11	Galuh Dwi Novianti	XI IPS 2	11. 
12	Iin Suryani	XI IPS 2	12. 
13	Inka Christi Andreyani	XI IPS 2	13. 
14	Irni Rafilah Tribuana	XI IPS 2	14. 
15	Johan Arif Wicaksono	XI IPS 2	15. 
16	Kenny Rahmawati	XI IPS 2	16. 
17	Krisna Acesia <del>Andreyani</del>	XI IPS 2	17. 
18	Mela Purnamasari	XI IPS 2	18. 
19	Muhamat Bagus	XI IPS 2	19. 


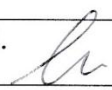
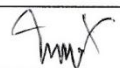


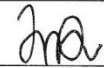
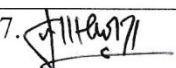



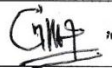

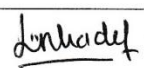
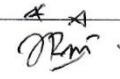




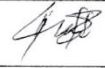
20	Muhammad Kevin F.	XI IPS 2	20. sakit
21	Naela Fauziah	XI IPS 2	21. 
22	Pratiwi Setyaningsih	XI IPS 2	22. 
23	Sefia Osiana	XI IPS 2	23. 
24	Shofia Zamrotun N.	XI IPS 2	24. 
25	Shodiq Nur Hidayat	XI IPS 2	25. 
26	Siti Avriningsih	XI IPS 2	26. 
27	Sri Rahayu	XI IPS 2	27. 
28	Susi Zulfa Nurlailli	XI IPS 2	28. 
29	Tia Opie Ika Wardani	XI IPS 2	29. 
30	Wahyu Noveriyanto	XI IPS 2	30. 


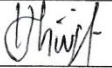

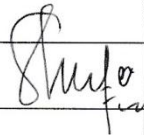
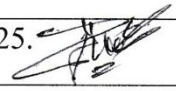





Mengetahui:  
Guru Akuntansi

Drs. H. Tartono  
NIP. 19590515 198803 1 006

**DAFTAR HADIR SISWA UJI COBA LAPANGAN  
MEDIA PEMBELAJARAN JENGA AKUNTANSI  
DI SMA NEGERI 1 PRAMBANAN KLATEN  
Selasa, 18 Oktober 2016**

Jenga Akuntansi Level 2 dan Level 3

No.	Nama	Kelas	Tanda Tangan
1	Adeliya Yuan Pangestu	XI IPS 2	1. 
2	Alifhia Enka Khalish S.	XI IPS 2	2. 
3	Arum Melinda Sari	XI IPS 2	3. 
4	Bagus Sasongko	XI IPS 2	4. 
5	Beti Rahmawati	XI IPS 2	5. 
6	Camelia Dwi Handayani	XI IPS 2	6. 
7	Cherly Kusuma Wati	XI IPS 2	7. 
8	Devita Erina Wati	XI IPS 2	8. 
9	Dinda Risma Farizki	XI IPS 2	9. 
10	Fikas Farruh Hafiz	XI IPS 2	10. 
11	Galuh Dwi Novianti	XI IPS 2	11. 
12	Iin Suryani	XI IPS 2	12. 
13	Inka Christi Andreyani	XI IPS 2	13. 
14	Irni Rafilah Tribuana	XI IPS 2	14. 
15	Johan Arif Wicaksono	XI IPS 2	15. 
16	Kenny Rahmawati	XI IPS 2	16. 
17	Krisna Acesia <del>Andreyani</del>	XI IPS 2	17. 
18	Mela Purnamasari	XI IPS 2	18. 
19	Muhamat Bagus	XI IPS 2	19. 

20	Muhammad Kevin F.	XI IPS 2	20. Sakit
21	Naela Fauziah	XI IPS 2	21. 
22	Pratiwi Setyaningsih	XI IPS 2	22. 
23	Sefia Osiana	XI IPS 2	23. 
24	Shofia Zamrotun N.	XI IPS 2	24. 
25	Shodiq Nur Hidayat	XI IPS 2	25. 
26	Siti Avriningsih	XI IPS 2	26. 
27	Sri Rahayu	XI IPS 2	27. 
28	Susi Zulfa Nurlailli	XI IPS 2	28. 
29	Tia Opie Ika Wardani	XI IPS 2	29. 
30	Wahyu Noveriyanto	XI IPS 2	30. 

Mengetahui:  
Guru Akuntansi

Drs. H. Tartono  
NIP. 19590515 198803 1 006

<b>Appendix 6f. Group List of Students in Field Tryout</b>
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**DAFTAR KELOMPOK UJI COBA LAPANGAN  
MEDIA PEMBELAJARAN JENGA AKUNTANSI  
DI SMA NEGERI 1 PRAMBANAN KLATEN**

<p style="text-align: center;"><b>Kelompok 1:</b></p> <ol style="list-style-type: none"> <li>1. Adeliya Yuan Pangestu</li> <li>2. Devita Erina Wati</li> <li>3. Galuh Dwi Novianti</li> <li>4. Johan Arif Wicaksono</li> <li>5. Sefia Osiana</li> <li>6. Sri Rahayu</li> <li>7. Wahyu Noveriyanto</li> <li>8. Tia Opie Ika Wardani</li> </ol>	<p style="text-align: center;"><b>Kelompok 2:</b></p> <ol style="list-style-type: none"> <li>1. Arum Melinda Sari</li> <li>2. Bagus Sasongko</li> <li>3. Fikas Farruh Hafiz</li> <li>4. Inka Christi Andreyani</li> <li>5. Irni Ralifah Tribuana</li> <li>6. Krisna Acesia</li> <li>7. Muhammad Kevin F.</li> <li>8. Susi Zulfa Nurlaili</li> </ol>
<p style="text-align: center;"><b>Kelompok 3:</b></p> <ol style="list-style-type: none"> <li>1. Beti Rahmawati</li> <li>2. Camellia Dwi Handayani</li> <li>3. Iin Suryani</li> <li>4. Mela Purnamasari</li> <li>5. Naela Fauziah</li> <li>6. Shodiq Nur Hidayat</li> <li>7. Siti Avriningsih</li> </ol>	<p style="text-align: center;"><b>Kelompok 4:</b></p> <ol style="list-style-type: none"> <li>1. Alifhia Enka Khalish S.</li> <li>2. Cherly Kusuma Wati</li> <li>3. Dinda Risma Farizki</li> <li>4. Muhamat Bagus</li> <li>5. Kenny Rahmawati</li> <li>6. Pratiwi Setyaningsih</li> <li>7. Shofia Zamrotun N.</li> </ol>



<b>Appendix 6f. Recapitulation of Students' Response by Students in Field Tryout</b>
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### REKAPITULASI HASIL UJI COBA LAPANGAN

#### Aspek Materi

Aspek	Nomor Item	Jumlah Skor	Rerata
Aspek Materi	1	125	4,31
	2	120	4,14
	3	127	4,38
	4	121	4,17
Rerata Skor Aspek Materi			<b>4,25</b>
Kriteria			<b>Sangat Layak</b>

#### Aspek Bahasa

Aspek	Nomor Item	Jumlah Skor	Rerata
Aspek Bahasa	5	122	4,21
	6	124	4,28
Rerata Skor Aspek Bahasa			<b>4,24</b>
Kriteria			<b>Sangat Layak</b>

#### Aspek Pembelajaran

Aspek	Nomor Item	Jumlah Skor	Rerata
Aspek Pembelajaran	7	132	4,55
	8	126	4,34
	9	116	4,00
	10	126	4,34
	11	128	4,41
	12	131	4,52
Rerata Skor Aspek Pembelajaran			<b>4,36</b>
Kriteria			<b>Sangat Layak</b>

**Aspek Tampilan Visual**

<b>Aspek</b>	<b>Nomor Item</b>	<b>Jumlah Skor</b>	<b>Rerata</b>
Aspek Tampilan Visual	13	122	4,21
	14	121	4,17
	15	119	4,10
	16	126	4,34
<b>Rerata Skor Aspek Tampilan Visual</b>			<b>4,21</b>
<b>Kriteria</b>			<b>Sangat Layak</b>

**Aspek Teknik Penggunaan Media**

<b>Aspek</b>	<b>Nomor Item</b>	<b>Jumlah Skor</b>	<b>Rerata</b>
Aspek Teknik Penggunaan Media	17	118	4,07
	18	127	4,38
	19	115	3,97
	20	122	4,21
<b>Rerata Skor Aspek Teknik Penggunaan Media</b>			<b>4,20</b>
<b>Kriteria</b>			<b>Sangat Layak</b>

## **APPENDIX 7**

### **STUDENTS' MOTIVATION MEASUREMENT**

- a. Attendance List of Students in Learning Motivation Measurement
- b. Group List of Students in Learning Motivation Measurement
- c. Recapitulation Result of Learning Motivation Before Using Accounting Jenga
- d. Recapitulation Result of Learning Motivation After Using Accounting Jenga

### Appendix 7a. Attendance List of Students in Motivation Measurement

#### DAFTAR HADIR SISWA PENGUKURAN MOTIVASI BELAJAR AKUNTANSI DENGAN MENERAPKAN JENGA AKUNTANSI SEBAGAI MEDIA PEMBELAJARAN DI SMA NEGERI 1 PRAMBANAN KLATEN

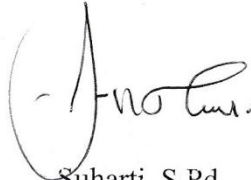
Jumat, 21 Oktober 2016

Jenga Akuntansi Level 1

No.	Nama	Kelas	Tanda Tangan
1	Alifia Hany Putri M.	XI IPS 1	1.
2	Andi Hermawan	XI IPS 1	2.
3	Anisa Rahmawati	XI IPS 1	3.
4	Aprilia Damayanti	XI IPS 1	4.
5	Arum Sekar Larasati	XI IPS 1	5.
6	Bagos Permadi	XI IPS 1	6.
7	Berliana Monika	XI IPS 1	7.
8	Bima Setya Wibawa	XI IPS 1	8.
9	Budhi Setiyawan	XI IPS 1	9.
10	Davit Setiawan	XI IPS 1	10.
11	Devita Putri Ningtyas	XI IPS 1	11.
12	Dicky Aji Ramadhan	XI IPS 1	12.
13	Eka Nur Rahmawati	XI IPS 1	13.
14	Erica Ria Tsalaatsa	XI IPS 1	14.
15	Eva Yuliani	XI IPS 1	15.
16	Firda Yulita	XI IPS 1	16.
17	Galuh Dhanit Astuti	XI IPS 1	17.
18	Ghufron Anwar Nur C.	XI IPS 1	18.
19	Havea Zalshabila M.	XI IPS 1	19.
20	Hendriyanto Agus N.	XI IPS 1	20.
21	Isa Meila Putri	XI IPS 1	21.
22	Luthfian Dhia W.	XI IPS 1	22.
23	Marys Iza Christina	XI IPS 1	23.

24	Monica Damayanti	XI IPS 1	24. 
25	Rafii Ud Deba Ramadhan	XI IPS 1	25. 
26	Rosalina Setyawati	XI IPS 1	26. 
27	Sintami Elsyah Putri	XI IPS 1	27.
28	Tantri Winarti	XI IPS 1	28. 
29	Tyas Lestari	XI IPS 1	29. 
30	Uyuan Nufikha Holili	XI IPS 1	30. 
31	Wildan Ade Mahendra	XI IPS 1	31. 
32	Yuanita Ajeng Kinanti	XI IPS 1	32. 

Mengetahui:  
Guru Akuntansi







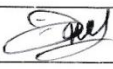

  
Suharti, S.Pd.

NIP. 19630627 198601 2 002

**DAFTAR HADIR SISWA PENGUKURAN MOTIVASI BELAJAR  
AKUNTANSI DENGAN MENERAPKAN JENGA AKUNTANSI SEBAGAI  
MEDIA PEMBELAJARAN DI SMA NEGERI 1 PRAMBANAN KLATEN  
Selasa, 25 Oktober 2016**

Jenga Akuntansi Level 2 dan Level 3

No.	Nama	Kelas	Tanda Tangan
1	Alifia Hany Putri M.	XI IPS 1	1.
2	Andi Hermawan	XI IPS 1	2.
3	Anisa Rahmawati	XI IPS 1	3.
4	Aprilia Damayanti	XI IPS 1	4.
5	Arum Sekar Larasati	XI IPS 1	5.
6	Bagos Permadi	XI IPS 1	6.
7	Berliana Monika	XI IPS 1	7.
8	Bima Setya Wibawa	XI IPS 1	8.
9	Budhi Setiyawan	XI IPS 1	9.
10	Davit Setiawan	XI IPS 1	10.
11	Devita Putri Ningtyas	XI IPS 1	11.
12	Dicky Aji Ramadhan	XI IPS 1	12.
13	Eka Nur Rahmawati	XI IPS 1	13.
14	Erica Ria Tsalaatsa	XI IPS 1	14.
15	Eva Yuliani	XI IPS 1	15.
16	Firda Yulita	XI IPS 1	16.
17	Galuh Dhanit Astuti	XI IPS 1	17.
18	Ghufron Anwar Nur C.	XI IPS 1	18.
19	Havea Zalshabila M.	XI IPS 1	19.
20	Hendriyanto Agus N.	XI IPS 1	20.
21	Isa Meila Putri	XI IPS 1	21.
22	Luthfian Dhia W.	XI IPS 1	22.
23	Marys Iza Christina	XI IPS 1	23.

24	Monica Damayanti	XI IPS 1	24. 
25	Rafii Ud Deba Ramadhan	XI IPS 1	25. 
26	Rosalina Setyawati	XI IPS 1	26. 
27	Sintami Elsyah Putri	XI IPS 1	27.
28	Tantri Winarti	XI IPS 1	28. 
29	Tyas Lestari	XI IPS 1	29. 
30	Uyuun Nufikha Holili	XI IPS 1	30. 
31	Wildan Ade Mahendra	XI IPS 1	31. 
32	Yuanita Ajeng Kinanti	XI IPS 1	32. 

Mengetahui:  
Guru Akuntansi



Suharti, S.Pd.

NIP. 19630627 198601 2 002



<b>Appendix 7b. Group List of Students in Motivation Measurement</b>
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**DAFTAR KELOMPOK SISWA UJI COBA KELOMPOK KECIL**  
**MEDIA PEMBELAJARAN JENGA AKUNTANSI**  
**DI SMA NEGERI 1 PRAMBANAN KLATEN**

**Kelompok 1:**

1. Firda Yulita
2. Uyuun Nufikha Holili
3. Isa Meila Putri
4. Devita Putri
5. Eva Yuliani
6. Rafii UD Deba Ramadhan
7. Budhi Setiyawan
8. Andi Hermawan

**Kelompok 2:**

1. Eka Nur Rahmawati
2. Yuanita Ajeng Kinanti
3. Marys Iza Christina
4. Havea Zalshabila M.
5. Galuh Dhanit Astuti
6. Ghufroon Anwar Nur C.
7. Bima Setya
8. Monica Damayanti

**Kelompok 3:**

1. Tyas Lestari
2. Alifia Hany Putri M.
3. Rosalina Setyawati
4. Tantri Winarti
5. Arum Sekar Larasati
6. Luthfian Dhia W.
7. Bagos Permadi
8. Dicky Aji Ramadhan

**Kelompok 4:**

1. Annisa Rahmawati
2. Aprilia Damayanti
3. Sintami Elsyah Putri
4. Erica Ria Tsalaatsa
5. Berliana Monika
6. Hendriyanto
7. Wildan Ade Mahendra
8. Davit Setiawan

**Appendix 7c. Recapitulation of Students' Learning Motivation Before Using Accounting Jenga**

**REKAPITULASI PENGUKURAN MOTIVASI BELAJAR SISWA KELAS XI IPS 1  
SMA NEGERI 1 PRAMBANAN KLATEN SEBELUM MENGGUNAKAN  
MEDIA PEMBELAJARAN JENGA AKUNTANSI**

No	Nama	Skor per Item															Total	%
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
1	Alifia Hany Putri M.	3	3	4	4	3	4	3	3	4	3	4	4	4	4	3	53	88%
2	Andi Hermawan	3	3	3	3	2	3	2	2	3	3	3	3	3	2	1	39	65%
3	Anisa Rahmawati	4	3	4	3	2	4	2	3	4	2	4	4	3	3	4	49	82%
4	Aprilia Damayanti	4	2	4	4	3	4	2	2	3	3	3	4	3	3	3	47	78%
5	Arum Sekar Larasati	3	3	3	3	3	3	3	2	4	3	4	2	3	3	3	45	75%
6	Bagos Permadi	3	3	3	4	3	3	3	4	3	3	4	3	4	2	1	46	77%
7	Berliana Monika	3	2	3	3	3	3	2	2	3	3	3	3	3	3	3	42	70%
8	Bima Setya Wibawa	3	3	2	3	1	4	2	2	4	3	4	4	4	2	2	43	72%
9	Budhi Setiyawan	3	2	2	3	2	3	3	3	3	2	2	2	3	2	1	36	60%
10	Davit Setiawan	2	3	2	4	2	4	2	2	3	1	2	3	3	2	2	37	62%
11	Devita Putri Ningtyas	3	4	3	4	4	4	3	3	4	3	4	4	3	3	4	53	88%
12	Dicky Aji Ramadhan	3	2	2	4	3	4	2	3	4	2	4	2	3	1	3	42	70%
13	Eka Nur Rahmawati	3	3	4	3	2	4	3	3	3	3	3	3	3	3	3	46	77%
14	Erica Ria Tsalaatsa	4	4	4	3	2	4	2	2	4	3	4	4	3	3	3	49	82%
15	Eva Yuliani	3	3	2	4	1	3	2	3	4	2	4	3	3	3	3	43	72%
16	Firda Yulita	3	3	3	4	2	4	2	3	4	3	4	4	3	3	3	48	80%
17	Galuh Dhanit Astuti	3	3	3	4	2	4	2	3	4	3	4	3	3	3	3	47	78%
18	Ghufron Anwar Nur	3	2	3	3	3	3	3	2	4	3	4	3	4	3	2	45	75%

No	Nama	Skor per Item															Total	%
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
19	Havea Zalshabila M.	3	2	2	4	2	4	2	2	4	2	4	1	3	3	2	40	67%
20	Hendriyanto Agus N.	3	4	3	3	2	4	3	4	3	3	4	3	3	2	2	46	77%
21	Isa Meila Putri	3	3	3	4	2	4	2	3	4	3	4	3	4	2	3	47	78%
22	Luthfian Dhia W.	3	2	2	3	1	2	3	2	3	2	3	1	3	2	1	33	55%
23	Marys Iza Christina	3	3	3	3	2	3	2	2	3	2	3	3	3	2	1	38	63%
24	Monica Damayanti	3	1	4	3	2	4	3	2	4	3	3	4	3	4	4	47	78%
25	Rafii UD Deba R.	2	1	2	3	2	4	2	2	3	2	3	2	3	1	1	33	55%
26	Rosalina Setyawati	3	2	2	4	3	3	2	2	4	3	4	3	3	2	2	42	70%
27	Sintami Elsyah Putri	3	2	2	4	2	2	2	2	4	2	3	2	3	2	1	36	60%
28	Tantri Winarti	3	3	3	3	3	4	2	2	3	4	3	3	3	3	3	45	75%
29	Tyas Lestari	4	4	4	3	4	4	2	3	4	4	4	3	2	3	4	52	87%
30	Uyuun Nufikha Holili	3	3	4	4	2	4	3	2	4	2	4	3	4	3	2	47	78%
31	Wildan Ade Mahendra	3	2	2	3	1	4	2	3	4	2	3	3	2	2	2	38	63%
32	Yuanita Ajeng Kinanti	3	3	3	3	2	4	3	3	4	3	4	3	3	4	3	48	80%
<b>Total</b>		98	86	93	110	73	115	76	81	116	85	113	95	100	83	78	<b>1402</b>	<b>73,02%</b>
<b>Persentase</b>		77%	67%	73%	86%	57%	90%	59%	63%	91%	66%	88%	74%	78%	65%	61%		

Students Learning Motivation Score Before Using Accounting Jenga:

$$= \frac{\text{motivation score}}{\text{maximum score}} \times 100\%$$

$$= \frac{1402}{1920} \times 100\% = 73,02\%$$

**Appendix 7d. Recapitulation of Students' Learning Motivation After Using Accounting Jenga**

**REKAPITULASI PENGUKURAN MOTIVASI BELAJAR SISWA KELAS XI IPS 1  
SMA NEGERI 1 PRAMBANAN KLATEN SETELAH MENGGUNAKAN  
MEDIA PEMBELAJARAN JENGA AKUNTANSI**

No	Nama	Skor per Item															Total	%
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
1	Alifia Hany Putri M.	3	4	4	4	3	4	4	3	4	3	4	3	4	4	4	55	92%
2	Andi Hermawan	3	3	2	3	3	4	2	3	4	3	4	3	4	2	3	46	77%
3	Anisa Rahmawati	4	4	4	3	2	4	2	2	4	3	4	4	4	3	4	51	85%
4	Aprilia Damayanti	3	3	4	3	3	4	2	3	4	3	4	3	4	4	3	50	83%
5	Arum Sekar Larasati	4	3	3	4	2	4	3	2	4	3	4	4	4	4	3	51	85%
6	Bagos Permadi	3	4	3	3	2	3	2	4	4	4	4	4	3	2	4	49	82%
7	Berliana Monika	3	3	3	4	3	3	3	3	4	3	4	3	3	3	3	48	80%
8	Bima Setya Wibawa	3	4	3	3	2	3	2	3	3	1	4	4	3	3	3	44	73%
9	Budhi Setiyawan	4	2	3	3	2	3	3	3	2	3	3	3	4	4	1	43	72%
10	Davit Setiawan	3	3	3	4	2	4	2	3	4	3	4	3	4	4	4	50	83%
11	Devita Putri Ningtyas	3	3	3	4	4	4	3	3	4	3	4	4	3	4	3	52	87%
12	Dicky Aji Ramadhan	3	2	3	4	2	4	2	4	4	3	4	2	3	2	2	44	73%
13	Eka Nur Rahmawati	3	3	3	3	3	4	3	3	4	3	3	3	3	3	3	47	78%
14	Erica Ria Tsalaatsa	4	4	4	4	3	4	3	3	4	4	4	3	4	3	4	55	92%
15	Eva Yuliani	3	3	3	4	2	4	2	2	4	3	3	1	2	2	4	42	70%
16	Firda Yulita	3	3	3	3	2	4	2	3	4	3	4	4	3	2	3	46	77%
17	Galuh Dhanit Astuti	3	3	3	4	2	4	2	3	4	3	4	3	4	4	4	50	83%
18	Ghufron Anwar Nur C.	4	3	3	2	3	3	4	3	4	3	4	3	4	3	1	47	78%

No	Nama	Skor per Item															Total	%
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15		
19	Havea Zalshabila M.	3	2	3	3	2	4	3	2	3	2	4	3	4	3	2	43	72%
20	Hendriyanto Agus N.	3	4	3	3	2	3	2	4	4	4	4	4	3	2	4	49	82%
21	Isa Meila Putri	3	2	2	4	3	4	2	3	4	3	4	3	4	2	3	46	77%
22	Luthfian Dhia W.	3	3	3	4	3	3	3	2	3	3	3	3	3	2	1	42	70%
23	Marys Iza Christina	3	3	2	3	3	4	2	3	4	3	4	3	4	2	3	46	77%
24	Monica Damayanti	3	3	3	3	4	3	3	3	3	4	3	3	3	3	4	48	80%
25	Rafii UD Deba R.	3	4	3	3	2	3	2	4	4	4	4	4	3	2	4	49	82%
26	Rosalina Setyawati	3	3	2	4	3	3	2	2	4	3	4	3	4	2	2	44	73%
27	Sintami Elsyah Putri	4	3	2	4	2	3	2	3	4	3	3	2	3	3	1	42	70%
28	Tantri Winarti	3	3	3	2	3	4	3	3	4	4	4	3	4	3	4	50	83%
29	Tyas Lestari	4	4	4	3	2	4	3	4	4	3	4	4	3	2	4	52	87%
30	Uyuun Nufikha Holili	3	4	4	4	2	3	3	3	4	3	4	4	4	4	2	51	85%
31	Wildan Ade Mahendra	4	2	3	4	1	3	2	3	4	2	4	3	4	3	2	44	73%
32	Yuanita Ajeng Kinanti	3	3	3	3	3	4	2	3	4	3	4	3	3	3	3	47	78%
<b>Total</b>		104	100	97	109	80	115	80	95	122	98	122	102	112	92	95	<b>1523</b>	<b>79,32%</b>
<b>Persentase</b>		81%	78%	76%	85%	63%	90%	63%	74%	95%	77%	95%	80%	88%	72%	74%		

Students Learning Motivation Score Before Using Accounting Jenga:

$$= \frac{\text{motivation score}}{\text{maximum score}} \times 100\%$$

$$= \frac{1523}{1920} \times 100\% = 79,32\%$$

## **APPENDIX 8**

### **DOCUMENTATION**

- a. Research Permit
- b. Documentation

## Appendix 8a. Research Permit



### PEMERINTAH KABUPATEN KLATEN BADAN PERENCANAAN PEMBANGUNAN DAERAH (BAPPEDA)

Jl. Pemuda No. 294 Gedung Pemda II Lt. 2 Telp. (0272)321046 Psw 314-318 Faks 328730  
KLATEN 57424

Nomor : 072/749/VIII/09  
Lampiran : -  
Perihal : Ijin Penelitian

Klaten, 8 Agustus 2016  
Kepada Yth.  
Ka. SMAN 1 Prambanan  
Di

#### KLATEN

Menunjuk Surat dari Dekan Fak. Ekonomi UNY Nomor 1490/YN34.18/LT/2016 Tanggal 28 Juli 2016 Perihal Permohonan Ijin Penelitian, dengan hormat kami beritahukan bahwa di Instansi/Wilayah yang saudara pimpin akan dilaksanakan penelitian oleh :

Nama : Theresia Lindha WS  
Alamat : Karangmalang, Yogyakarta  
Pekerjaan : Mahasiswa UNY  
Penanggungjawab : Prof. Sukirno, S.Pd, M.Si, Ph.D  
Judul/Topik : Development of Accounting Jenga as a Learning Media to Improve Students Motivation in Class XI IPS 1 SMA Negeri 1 Prambanan Klaten Academic Year 2016/2017  
Jangka Waktu : 3 bln (8 Agustus s/d 8 Nopember 2016)  
Catatan : Menyerahkan Hasil Penelitian Berupa **Hard Copy** Dan **Soft Copy** Ke Bidang PEPP/ Litbang BAPPEDA Kabupaten Klaten

Demikian atas kerjasama yang baik selama ini kami ucapkan terima kasih

An. BUPATI KLATEN  
Kepala BAPPEDA  
Ub. Kepala Bidang PEPP

  
Nurul Bariyah, SH, M.Si  
Pembina  
NIP.195910271987032003

**Tembusan** disampaikan Kepada Yth :

1. Ka. Kantor Kesbangpol Kab. Klaten.
2. Ka. Dinas Pendidikan Kaab. Klaten
3. Dekan Ekonomi UNY
4. Yang bersangkutan
5. Arsip



## Appendix 8b. Documentation

### DOKUMENTASI

#### Uji Coba Kelompok Kecil di Kelas XI IPS 3



*Peneliti menerangkan aturan permainan dan fungsi masing-masing kartu*



*Siswa sedang membaca materi yang tertulis pada Kartu Materi*



*Siswa antusias belajar dan bermain menggunakan Jenga Akuntansi*



*Siswa telah menyelesaikan satu set media pembelajaran Jenga Akuntansi*

#### Uji Coba Lapangan di Kelas XI IPS 2



*Siswa belajar Persamaan Dasar Akuntansi dengan menggunakan media pembelajaran Jenga Akuntansi*



*Siswa menjawab pertanyaan dari Kartu Bonus dan teman yang lain mencocokkan jawaban tersebut dengan jawaban yang ada di Kartu Jawaban Bonus*





*Menara Jenga Akuntansi Kelompok 1 yang sudah semakin tinggi*



*Pendamping Kelompok 4 membantu keberlangsungan permainan Jenga Akuntansi*

### Pengukuran Motivasi Belajar Akuntansi Siswa Kelas XI IPS 1



*Kelompok 2 sedang menjawab pertanyaan yang ada pada Kartu Soal*



*Kelompok 4 sedang menjawab pertanyaan yang ada di Kartu Bonus*



*Salah satu anggota Kelompok 1 sedang membaca materi yang ada pada Kartu Materi*



*Pemberian reward bagi Kelompok 1 yang berhasil mengumpulkan poin terbanyak*